

TENTATIVE BUDGET

FISCAL YEAR 2018



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Sharon Chauharjasingh, OMB Director

TO: Honorable Chair and County Commissioners
THROUGH: Donald S. Fisher, County Manager
Beth A. Knight, Deputy County Manager
Donna L. Renberg, Asst. County Manager
FROM: Sharon Chauharjasingh, OMB Director
DATE: September 7, 2017
RE: Fiscal Year 2018 (FY18) Tentative Budget

RECOMMENDED CHANGES FROM FY17 ADOPTED BUDGET TO FY18 TENTATIVE BUDGET:

In preparation for the First Public Hearing, we are pleased to submit the FY18 Tentative Budget. The FY18 Recommended Budget, which was submitted in July, totaled \$1,009,518,697. As described in detail below, subsequent to the Recommended Budget there have been changes implemented resulting in a submitted Tentative Budget of \$1,006,839,532. This is a decrease from the Recommended Budget and a decrease of \$153,980,856 from the FY17 Adopted Budget. The primary changes from FY17 are as follows:

- **Countywide Revenues:** The County's revenue stream is continuing to stabilize. The biggest increases when compared to FY17 Adopted Budget were a result of increases associated with Ad Valorem Taxes, Tourist Development Taxes, Permits/Fees, Special Assessments and Half Cent Sales Tax. Other areas saw adjustments based on trends and projected growth. In addition, it should be noted that there will be increases to Intergovernmental Revenue and Fund Balance for the Final Recommended Budget as a result of including ongoing grants and capital projects.
- **Countywide Operating Changes:**
 - Recommended 3% across the board raise for all eligible non-IAFF employees. Also there are increases to FRS and insurances (Strategic Plan Action Item #6 - Employee Pay Adjustments)
 - Overall increases in FTE count of 18.12; which includes 13.25 new FTEs and an increase of 5 Board approved FTEs for FY17
 - Operating adjustments
 - ✓ The NeoCity Master Plan and continued commitment for imec Florida (Strategic Plan Action Item #1 - Development of NeoCity)
 - ✓ Increases in maintenances costs in areas such as right-of-way mowing and building maintenance
 - ✓ Homelessness Initiatives (Strategic Plan Action Item #3 - Affordable Rental Housing & Transition of Homeless)

- ✓ Continued support for Community Vision Project OPEN and Education Foundation's career pipeline for construction
 - Capital Outlay
 - ✓ New CIP requests which are included in the proposed 5 Year Capital Improvement Plan (FY2018-FY2022)
 - ✓ Ongoing Capital from FY17 will be brought forward into the Final Recommended Budget
 - Reserves
 - ✓ Readjusted in accordance with Policy
 - ✓ Reserves in the TDT funds shifted from Assigned to Capital as the previous commitment for AMR is no longer in effect
- Fund 001 - General Fund: Increase of \$4.8m
 - 5.0 new position requests:
 - Community Development:
 - ✓ 2 Development Review Inspector II
 - Commission Auditor:
 - ✓ Tax Compliance Officer
 - Corrections:
 - ✓ Research Analyst Statistician
 - Human Services:
 - ✓ JAG Grant Analyst
 - Increase in Personal Services due to 3%, new FTEs and open enrollment adjustments
 - Provides funding for road resurfacing of \$2.7m and Designated Ad Valorem Tax for Transportation of \$7.1m (Strategic Plan Action Item #2 - Transportation)
 - Increased support for Constitutional Officers:
 - ✓ Public Safety
 - Capital Outlay includes projects for vehicle replacements for multiple departments, replacement of the water piping system and safety improvement projects for Corrections and a proportional share of the replacement of storage tanks at the Fleet facility for a total of \$4,526,440, an increase of \$831,673 over FY17
- Fund 102 - Transportation Trust Fund: Increase of \$2.7m (Strategic Plan Action Item #2 - Transportation)
 - 1 new position request:
 - ✓ Traffic Signal Timing Engineer
 - Receives contribution from the Designated Ad Valorem Tax to support operations \$7.1m
 - Personal Services increased from the FY18 Recommended Budget as a result of the 3% adjustment, open enrollment and the consolidation of all Transportation related positions into one fund for efficiency and ease of tracking
 - Capital increased by \$200,865 over FY17 due to the fund's required share of the storage tank replacement at Fleet
- Funds 104, 105 & 106 - Tourism Development Tax Funds: Increase of \$10.3m
 - Funds Experience Kissimmee contract at \$18,740,159
 - Continues \$375,000 appropriated in Fund 104-Tourist Development Tax Fund for aquatic plant management, dredging and debris removal (Strategic Plan Action Item #4 - Stormwater & Lakes Systems)
 - Establishes the Debt Service payments at \$7,563,217

- New capital projects include: Improvements at Oren Brown Park, OHP Improvements (purchase of a storage shed, access control system, safety enhancements, fencing, upgrades/renovation to the box office, electrical, signage, audio, outdoor concession stand, multipurpose pavilion), Osceola Arts site improvements, equipment at the softball complex, and a cover for the picnic area at the Stadium
 - Reserves for Capital Designated include \$11.5m for the Stormwater consolidation from OHP to NeoCity (Strategic Plan Action Item #4 - Stormwater & Lakes Systems) as well as other available funds as an offset to the Reserves – Assigned account
 - Reserves – Assigned has decreased to zero as the AMR project is no longer viable
- Fund 134 – Countywide Fire Rescue Fund: Increase of \$4.1m
 - 1.25 new position requests:
 - ✓ P/T Assistant Medical Director
 - ✓ Lieutenant EMS
 - Increase in Ad Valorem of \$1.6m at the same millage rate
 - Third year of the Five-Year Program; additional \$1,253,109 to support current service level, as well as ensure the future sustainability of the Fund
 - Increase in Personal Services due to 3% non-IAFF raise, new FTEs and open enrollment adjustments
 - Debt service payments transferred for the bank loan for Fire Station constructions and FY18 capital lease payments for equipment purchases
 - Transfers Out increased to include the transfer for new capital projects, which are managed in the Capital Fund, Fund 331-Countywide Fire Capital Fund
- Fund 142 - Mobility Fee East Zone: Increase of \$1m (Strategic Plan Action Item #2 - Transportation)
 - Estimated revenues expected to decrease slightly from FY17; however, the fund will have funds to carryforward from FY17 in Fund Balance
 - Capital project requests (\$1,961,926) include funding for the PD&E studies for:
 - ✓ Neptune Road Phase III and IV
 - ✓ Simpson Road Phase II and III
 - Ongoing capital projects from FY17 have not yet been included
- Fund 143 – Mobility Fee West Zone: Increase of \$1.2m (Strategic Plan Action Item #2 - Transportation)
 - Anticipated increase in revenue for FY18
 - Capital project requests include:
 - ✓ American Disabilities Act (ADA) Sidewalk Upgrades
 - ✓ Advanced Traffic Management System
 - ✓ County Sidewalks/Trails
 - ✓ Neptune Road Phase II
 - ✓ Simpson Rd at Royal Palm Drive
 - ✓ Simpson Road Phase III
 - ✓ Thacker Ave at the Loop
 - Ongoing capital projects from FY17 have not yet been included
- Fund 148 - Building Fund: Increase of \$2.5m
 - 2.0 new position requests:
 - ✓ Commercial Inspectors

- Revenue projections have increased as new construction continues its upward trend (increase of more than \$1.8m anticipated)
 - Increase in Personal Services due to 3%, new FTEs and open enrollment adjustments
 - Capital includes replacement vehicles and the fund's required share of the storage tank replacement at Fleet
 - Transfers Out decreased slightly due to the Cost Allocation
 - Ongoing capital projects from FY17 have not yet been included
- Fund 150 - West 192 Development Authority: Increase of \$2.5m (Strategic Plan Action Item #2 - Transportation)
 - 0.5 new position request:
 - ✓ Sr. Administrative Assistant (shared with Fund 155 - W192 MSBU)
 - TIF allocation increase of \$1.5m for a total of over \$4m to support the W192 Development Authority
 - Will include funding for the replacement of electrical poles along the corridor through a carry forward (funding shared with Fund 155 – W192 MSBU)
 - Increase in Personal Services due to additional FTE, 3% non-IAFF raise and open enrollment adjustments
- Fund 154 - Constitutional Gas Tax: Decrease of \$429,486 (Strategic Plan Action Item #2 - Transportation)
 - Receives contribution from the General Fund to support operations \$2.7m; this decreased from the Recommended Budget as \$1.5m of the Road Resurfacing Transfer will be reflected in Fund 189 - Second Local Option Fuel Tax Fund
 - Road resurfacing funded at \$9 million (Strategic Plan Action Item #2 - Transportation) between the two funds
 - Dirt Road Paving funded at \$800,000 (Strategic Plan Action Item #2 - Transportation)
 - Capital decreased by \$949,793 over FY17 to reflect replacement vehicle requests for Road & Bridge
 - The ongoing projects from FY17 have not yet been included
- Fund 155 - West 192 Municipal Services Benefit Unit: Decrease of \$676,581 (Strategic Plan Action Item #2 - Transportation)
 - 0.5 new position request:
 - ✓ Sr. Administrative Assistant (shared with Fund 150 - W192 Development Authority)
 - Increase in Special Assessments of \$372,677 (the increase from the Recommended Budget is over \$470,000 as the rates weren't established until after the Recommended was presented)
 - Will include funding for the replacement of electrical poles along the corridor through a carry forward (funding shared with Fund 150 – W192 Development Authority)
 - Increase in Personal Services due to additional FTE, 3% non-IAFF raise and open enrollment adjustments
- Fund 168 - Section 8 Fund: Increase of \$174,687 (Strategic Plan Action Item #4 - Affordable Rental Housing & Transition of Homeless)
 - 1.0 new position request:
 - ✓ Self Sufficiency Specialist
 - Increase in Personal Services due to 3% raise, new FTE and open enrollment adjustments

- Fund 189 - Second Local Option Gas Tax: Increase of \$1m
 - Estimated revenues expected to stay relatively flat from FY17; however, the fund will have funds to carryforward from FY17 in Fund Balance
 - Personal Services decreased from the FY18 Tentative Budget as a result of the consolidation of all Transportation related positions into one fund for efficiency and ease of tracking
 - Road resurfacing funded at \$1.5m million (Strategic Plan Action Item #2 - Transportation)
 - Lynx operations funded at \$7,368,639 (Strategic Plan Action Item #2 - Transportation)

- Fund 306 – Local Infrastructure Sales Surtax Fund: Decrease of \$19.5m
 - Overall this fund’s revenue is anticipated to increase slightly (\$233,932)
 - This fund supports a number of projects which support Action Items #2 - Transportation and #4 Stormwater and Lakes in the Strategic Plan
 - Does not include FY17 ongoing projects yet, but Fund Balance projections still increased by \$451,000 due to closed projects that will allocate remaining funds to Hoagland
 - Capital increased from the Recommended Budget as the projects for FY17 were budgeted
 - Capital project requests include:
 - ✓ Sheriff Vehicle Replacements \$1,950,000
 - ✓ Sheriff Training Facility & Shooting Range \$1,167,252
 - ✓ Culvert Upgrades \$ 400,000
 - ✓ Bridge Rehabilitation \$ 300,000
 - ✓ Bridge Safety Features \$ 140,000
 - ✓ Bridge Scour Countermeasures \$ 191,215
 - ✓ Concrete Road Replacement \$ 324,567
 - ✓ Misc. Property Acquisition & Appraisals \$ 50,000
 - ✓ Pavement Management System \$ 250,000
 - ✓ Intersection Safety & Efficiency Projections \$ 200,000
 - ✓ Partin Settlement Road @ Remington \$ 447,500
 - ✓ Traffic Control Equipment \$ 235,000
 - ✓ Traffic Signal Replacement Mast Arm \$ 600,000
 - Transfers In increased from the Recommended Budget by \$1,167,252 (and by more than \$1.98m when compared to FY17) as a result of appropriating the returned Excess Fees from the Sheriff’s Office in support of the ongoing project for their Training Facility
 - Reserves are established at \$2.4m less than the Adopted Budget for FY17

- Fund 328 - Special Purpose Capital Fund: Decrease of \$49m
 - There is only one new project for this fund for FY18
 - Other Sources revenue reflects lease proceeds for the new Motorola Radio Replacements (Countywide) Capital project
 - Capital project is \$7,800,000
 Ongoing capital projects from FY17 have not yet been included

- Fund 331 - Countywide Fire Capital Fund: decrease of \$10m
 - Manages ongoing capital projects including the bank loan proceeds for Fire Station Construction
 - Capital project requests for FY18 include:
 - ✓ Fire Rescue & EMS Training Facility \$1,655,820
 - ✓ Fire/EMS Equipment \$3,588,999

- ✓ Reunion Area Fire Station \$2,097,291 (Fund 177 - Fire Impact Fee \$2,661,749)
 - Ongoing capital projects from FY17 have not yet been included
- Fund 401 - Solid Waste Fund: Increase of \$1.8m
 - Increase in revenue of more than \$1m as a result of the Special Assessment increase in the hauler rate for Curbside Collection of residential solid waste
 - Increase in Personal Services due to 3% and open enrollment adjustments
 - Capital includes the required vehicle replacements needed for operations
 - Transfers Out increased from FY17 as the Fund will provide \$6m towards Hoagland Blvd.
 - Reserves – Assigned increased by \$2,695,007 due to the required landfill closure liability calculation
- Fund 407 - Osceola Parkway Fund: Increase of \$378,011
 - Projected increase in toll revenue of more than \$1.2m
 - Increase in Personal Services due to 3% raise and open enrollment adjustments
 - Capital includes the following:
 - ✓ Vehicle Replacement \$ 15,000 (Fund 155 - West 192 MSBU \$15,000)
 - ✓ Fiber Optic Installation \$4,324,596
- Fund 408 - Poinciana Parkway Fund: Decrease of \$4.5m (Strategic Plan Action Item #2 - Transportation)
 - The current appropriation is for the debt service payment, as well as the Reserves-Debt amount per the Bond Covenants which total \$10,973,875
 - The capital project was substantially completed and the toll road has opened
- Fund 510 - Fleet Internal Service Fund: Decrease of \$1.3m
 - 2.0 new position requests:
 - ✓ Heavy Equipment Mechanic
 - ✓ Shop Supervisor
 - Transfers In have been decreased from the Recommended Budget to reflect proper management / accounting
 - Increase in Personal Services due to 3% raise, new FTEs and open enrollment adjustments
 - Operating expenditures are reduced in the pass through accounts to balance revenue estimates from customers (departments)
 - Capital Project requests for FY18 have been delayed another year
 - Ongoing capital projects have not yet been included

PROPOSED CHANGES FROM FY18 RECOMMENDED BUDGET TO FY18 TENTATIVE BUDGET:

Staff would like to provide the following synopsis of the changes made to the budget since the Recommended Budget. To aid in the analysis, a report by Fund Group comparing the Tentative Budget to the Recommended Budget is attached to this memorandum. The adjustments that are summarized include:

- Adjustments and/or corrections to revenues
- Adjustments to Personal Services due to 3% across the board raise for eligible non-IAFF employees, Open Enrollment and the allocation of new FTEs that have been requested
- Adjustments, additions and corrections to operating budgets
- Adjustments to Capital Outlay and Transfers Out

- Adjustments to Debt Service
- Adjustments to Grants and Aids

In addition to the information provided in this memorandum, the FY18 Tentative Budget Book includes the following: 1) a Summary of the Major Trends/Issues impacting each Fund, 2) a Fund Summary by Category, and 3) Fund Information by Account. These reports will provide a comparison from the FY17 Adopted Budget to the FY18 Tentative Budget. In addition, to aid in the identification of changes made to the budget since the Recommended Budget, there is a shaded column that is labeled "Variance." This column is the Tentative Budget minus the Recommended Budget.

GENERAL FUNDS:

The General Funds' Tentative Budget for FY18 is \$288,966,593 which is an increase of \$3,805,083 from the Recommended FY18 Budget of \$285,161,510. The DAT Fund, a sub-fund of the General Fund, has a budget of \$7,100,454. These two Funds combined reflect an overall Fund Group budget of \$296,067,047. The increase to the DAT is due to the consolidation of transportation related expenses within Fund 102 – Transportation Trust Fund. Expenses that used to be accounted for within the General Fund are now in Fund 102 which then increases the DAT's amount.

The following changes only impacted the General Fund. The change in revenue is attributed to a grant in Intergovernmental Revenue. Also, adjustments to Transfers In and Fund Balance which are based on the Final Cost Allocation and revised projections. Transfers In also increased for the DAT sub-fund as just noted.

On the expense side, Personal Services increased \$2,593,311 from the Recommended Budget, due to the addition of the 3% across the board adjustment for eligible non-IAFF employees and the 5 FTEs detailed earlier. Adjustments as a result of Health and Dental Plan selections during Open Enrollment have also been implemented. Operating Expenditures increased by \$434,471 due to funding associated with Overhead costs, as well as updating the Tax Collector and Medical Examiner's Budgets.

Capital Outlay increased \$368,968 primarily to provide funding for capital needs for new positions, grant funding and re-budgets primarily for Spillman upgrades and TAC projects. Grants and Aids changed due to one adjustment and per the Board's direction at the 8/15/17 Strategic Plan Workshop to provide funding to the YMCA for afterschool programs. In addition, Transfers Out decreased due to a reduction submitted for the Sheriff's budget. Reserve accounts were then adjusted due to the changes in the Tentative.

SPECIAL REVENUE FUNDS:

The County has 45 Special Revenue Funds and each one is detailed individually in the Special Revenue Funds section of this book. Overall, the total of the Special Revenue Funds is \$401,818,043 which is a decrease of \$3,693,497 from the Recommended Budget of \$405,511,540. The decrease was primarily due to a reduction in Other Taxes due to a projected decrease in Tourist Development Taxes. Permits, Fees & Special Assessments increased to reflect the approved W192 MSBU assessment rates and Intergovernmental Revenue decreased as remaining grant funds are not included yet.

The changes on the expense side regarding Personal Services include an increase of \$1,365,104 resulting from the 3% raise, 6.25 new FTEs, and adjustments to Health and Dental Plan selections during Open Enrollment. Operating increased \$2,682,992 due to adjustment to overhead rates, Property and Liability Insurances, and grant funding. Capital Outlay decreased primarily due to the new Capital Project Fund for Fire (Fund 331) established in FY17. Capital expenditures are now accounted for in the Capital Projects Fund rather than the Special Revenue Fund.

The adjustment to Transfers Out is primarily due to the Final Cost Allocation Plan. The adjustments to Reserves were in accordance with the Budget Policy. Reserves in the TDT funds shifted from Assigned to Capital as the previous commitment for AMR is no longer in effect

DEBT SERVICE FUNDS:

The adjustments made to this Fund Group were a result of the refundings that were approved by the Board on July 10, 2017 (Infrastructure Sales Surtax Revenue Refunding Bond, Series 2017) and August 7, 2017 (Sales Tax Revenue Refunding Bond, Series 2017). Miscellaneous Revenues, Transfers In and Fund Balance were reduced as a result of the transactions. In addition to realizing annual savings, the Sales Tax refunding also released the Debt Service Reserve that was previously required.

As required per proper accounting due to these refundings, the Tentative Budget reflects the closure of the old Debt Service Fund and the establishment of new funds. In addition, on August 21, 2017, the Board approved the issuance of the County's Taxable Public Improvement Revenue Bonds, Series 2017. This transaction will be closing after the Tentative Budget so the establishment of the new Debt Service fund will be included in the Recommended Final Budget for FY18.

CAPITAL PROJECT FUNDS:

Osceola County has eight Capital Project Funds that account for management of the County's capital projects. The funds are separated in accordance with the different funding source. These Funds were adjusted over the past month as Cost Allocation Plan was finalized. In addition, there were adjustments to Transfers In (allocate funding for the Sheriff's Training Facility) and to Fund Balance estimates. The funds were then allocated to the projects detailed earlier in this document. Transfers Out reflects a decrease, but this is due to moving cost associated with the Sheriff's vehicles from one account to another in accordance with accounting guidelines, as well as a revision to debt service obligations due to refundings. Reserves were adjusted in accordance with the Budget Policy.

ENTERPRISE FUNDS:

The County has three Enterprise Funds – Landfill/Solid Waste, Osceola Parkway and Poinciana Parkway. There were no changes to the revenue projections when compared to FY18 Recommended Budget. On the expense side, Personal Services increased due to the 3% non-IAFF across the board raise and Health and Dental Plan selections during Open Enrollment. Operating increased primarily due to adjustments to the Overhead allocations.

Transfers Out was updated to reflect adjustments from the Final Cost Allocation Plan as well as a proportional share of a new FTE for Fleet. Changes to Reserves are in accordance with the Budget Policy. One change of note was that the Reserves – Assigned account for the Landfill/Solid Waste Fund was increased as a result of the new landfill liability calculation.

INTERNAL SERVICE FUNDS:

Osceola County has six Internal Service Funds that account for goods and services provided to County departments on a cost reimbursement basis. These Funds were adjusted over the past month as employees made their FY18 selections during Open Enrollment. There is an increase in Personal Services as a result of the 3% across the board raise and employee plan selections during open enrollment with a slight reduction in Operating as a result of adjustments made to Property & Liability Insurances and Overhead allocations. Capital Outlay increased in Fund 510-Fleet Fund to appropriate funds for the upgrade of the Fleet Fueling System. Also, Transfers Out decreased to reflect adjustments from the Final Cost allocation Plan.

CONCLUSION:

The FY18 Tentative Budget has decreased since the Recommended Budget was presented in July, and is still showing a decrease from the FY17 Adopted. However, it should be noted that the ongoing capital projects have not yet been included, as they are included for the Final Recommended Budget to ensure that the estimates are as accurate as possible. As mentioned, the majority of the changes can be reconciled through the aforementioned adjustments to revenue projections, Personal Services, Operating, Capital and Grants and Aids.

GENERAL FUND – FUND GROUP

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Current Ad Valorem Taxes	\$ 140,722,639	\$ 153,771,217	\$ 153,771,217	\$ 0	\$ 13,048,578
PY Delinquent Ad Valorem Tax	\$ 31,000	\$ 52,000	\$ 52,000	\$ 0	\$ 21,000
Other Taxes	\$ 19,243,745	\$ 21,245,041	\$ 21,245,041	\$ 0	\$ 2,001,296
Permits, Fees & Special Assessments	\$ 4,611,010	\$ 5,775,452	\$ 5,775,452	\$ 0	\$ 1,164,442
Intergovernmental Revenue	\$ 31,058,606	\$ 32,097,931	\$ 32,162,902	\$ 64,971	\$ 1,104,296
Charges For Services	\$ 2,925,629	\$ 2,323,203	\$ 2,323,203	\$ 0	\$(602,426)
Judgment, Fines & Forfeits	\$ 1,223,739	\$ 1,160,643	\$ 1,160,643	\$ 0	\$(63,096)
Miscellaneous Revenues	\$ 2,182,809	\$ 2,077,096	\$ 2,077,096	\$ 0	\$(105,713)
Less 5% Statutory Reduction	\$(10,056,709)	\$(10,889,965)	\$(10,889,965)	\$ 0	\$(833,256)
Subtotal:	\$ 191,942,468	\$ 207,612,618	\$ 207,677,589	\$ 64,971	\$ 15,735,121
Transfers In	\$ 15,131,569	\$ 16,276,249	\$ 19,059,282	\$ 2,783,033	\$ 3,927,713
Other Sources	\$ 2,256,000	\$ 2,256,000	\$ 2,281,000	\$ 25,000	\$ 25,000
Fund Balance	\$ 79,261,415	\$ 64,450,236	\$ 67,049,176	\$ 2,598,940	\$(12,212,239)
REVENUES TOTAL:	\$ 288,591,452	\$ 290,595,103	\$ 296,067,047	\$ 5,471,944	\$ 7,475,595
EXPENDITURES:					
Personal Services	\$ 57,935,578	\$ 57,857,927	\$ 60,451,238	\$ 2,593,311	\$ 2,515,660
Operating Expenses	\$ 59,225,822	\$ 63,181,694	\$ 63,616,165	\$ 434,471	\$ 4,390,343
Capital Outlay	\$ 3,694,767	\$ 4,157,472	\$ 4,526,440	\$ 368,968	\$ 831,673
Grants and Aids	\$ 8,759,087	\$ 8,135,087	\$ 8,625,087	\$ 490,000	\$(134,000)
Subtotal:	\$ 129,615,254	\$ 133,332,180	\$ 137,218,930	\$ 3,886,750	\$ 7,603,676
Transfers Out	\$ 106,259,682	\$ 107,218,802	\$ 107,767,362	\$ 548,560	\$ 1,507,680
Reserves - Operating	\$ 42,557,989	\$ 43,075,018	\$ 43,515,223	\$ 440,205	\$ 957,234
Reserves - Capital	\$ 518,789	\$ 117,788	\$ 117,788	\$ 0	\$(401,001)
Reserves - Assigned	\$ 5,691,809	\$ 2,692,138	\$ 3,301,148	\$ 609,010	\$(2,390,661)
Reserves - Restricted	\$ 69,510	\$ 69,510	\$ 69,510	\$ 0	\$ 0
Reserves - Stability	\$ 3,878,419	\$ 4,089,667	\$ 4,077,086	\$(12,581)	\$ 198,667
EXPENDITURES TOTAL:	\$ 288,591,452	\$ 290,595,103	\$ 296,067,047	\$ 5,471,944	\$ 7,475,595

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

SPECIAL REVENUE FUND GROUP					
	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Current Ad Valorem Taxes	\$ 25,637,618	\$ 28,054,638	\$ 28,050,445	\$(4,193)	\$ 2,412,827
PY Delinquent Ad Valorem Tax	\$ 50,000	\$ 11,000	\$ 11,000	\$ 0	\$(39,000)
Other Taxes	\$ 62,689,755	\$ 69,635,872	\$ 66,463,479	\$(3,172,393)	\$ 3,773,724
Permits, Fees & Special Assessments	\$ 54,835,953	\$ 58,968,421	\$ 59,439,801	\$ 471,380	\$ 4,603,848
Intergovernmental Revenue	\$ 52,883,189	\$ 58,989,323	\$ 57,561,477	\$(1,427,846)	\$ 4,678,288
Charges For Services	\$ 12,856,740	\$ 13,853,422	\$ 13,853,422	\$ 0	\$ 996,682
Judgment, Fines & Forfeits	\$ 1,338,056	\$ 1,084,649	\$ 1,084,649	\$ 0	\$(253,407)
Miscellaneous Revenues	\$ 1,608,143	\$ 3,478,579	\$ 3,490,579	\$ 12,000	\$ 1,882,436
Less 5% Statutory Reduction	\$(8,420,060)	\$(9,171,182)	\$(9,036,521)	\$ 134,661	\$(616,461)
Subtotal:	\$ 203,479,394	\$ 224,904,722	\$ 220,918,331	\$(3,986,391)	\$ 17,438,937
Transfers In	\$ 16,053,173	\$ 18,947,865	\$ 18,807,387	\$(140,478)	\$ 2,754,214
Other Sources	\$ 19,624,159	\$ 167,667	\$ 167,667	\$ 0	\$(19,456,492)
Fund Balance	\$ 173,001,786	\$ 161,491,286	\$ 161,924,658	\$ 433,372	\$(11,077,128)
REVENUES TOTAL:	\$ 412,158,512	\$ 405,511,540	\$ 401,818,043	\$(3,693,497)	\$(10,340,469)
EXPENDITURES:					
Personal Services	\$ 54,771,706	\$ 58,113,517	\$ 59,478,621	\$ 1,365,104	\$ 4,706,915
Operating Expenses	\$ 102,774,804	\$ 108,686,914	\$ 111,369,906	\$ 2,682,992	\$ 8,595,102
Capital Outlay	\$ 96,071,684	\$ 56,304,303	\$ 47,311,049	\$(8,993,254)	\$(48,760,635)
Debt Service	\$ 4,589,653	\$ 3,896,705	\$ 3,896,705	\$ 0	\$(692,948)
Grants and Aids	\$ 972,961	\$ 945,128	\$ 1,277,125	\$ 331,997	\$ 304,164
Subtotal:	\$ 259,180,808	\$ 227,946,567	\$ 223,333,406	\$(4,613,161)	\$(35,847,402)
Transfers Out	\$ 25,063,414	\$ 27,337,112	\$ 28,416,247	\$ 1,079,135	\$ 3,352,833
Reserves - Operating	\$ 34,553,138	\$ 37,338,020	\$ 36,978,070	\$(359,950)	\$ 2,424,932
Reserves - Debt	\$ 304,269	\$ 1,750,650	\$ 1,750,650	\$ 0	\$ 1,446,381
Reserves - Capital	\$ 25,924,644	\$ 37,359,894	\$ 78,304,003	\$ 40,944,109	\$ 52,379,359
Reserves - Assigned	\$ 41,061,880	\$ 33,901,880	\$ 0	\$(33,901,880)	\$(41,061,880)
Reserves - Restricted	\$ 8,557,547	\$ 7,785,969	\$ 7,784,361	\$(1,608)	\$(773,186)
Reserves - Stability	\$ 17,512,812	\$ 32,091,448	\$ 25,251,306	\$(6,840,142)	\$ 7,738,494
EXPENDITURES TOTAL:	\$ 412,158,512	\$ 405,511,540	\$ 401,818,043	\$(3,693,497)	\$(10,340,469)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

DEBT SERVICE FUND GROUP

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Current Ad Valorem Taxes	\$ 3,012,707	\$ 3,450,463	\$ 3,450,463	\$ 0	\$ 437,756
Permits, Fees & Special Assessments	\$ 654,698	\$ 649,165	\$ 649,165	\$ 0	\$(5,533)
Intergovernmental Revenue	\$ 2,556,004	\$ 2,029,744	\$ 2,029,744	\$ 0	\$(526,260)
Miscellaneous Revenues	\$ 114,795	\$ 108,290	\$ 71,221	\$(37,069)	\$(43,574)
Less 5% Statutory Reduction	\$(314,729)	\$(311,882)	\$(310,029)	\$ 1,853	\$ 4,700
Subtotal:	\$ 6,023,475	\$ 5,925,780	\$ 5,890,564	\$(35,216)	\$(132,911)
Transfers In	\$ 35,396,159	\$ 34,710,783	\$ 34,215,213	\$(495,570)	\$(1,180,946)
Fund Balance	\$ 46,039,120	\$ 51,157,359	\$ 43,596,817	\$(7,560,542)	\$(2,442,303)
REVENUES TOTAL:	\$ 87,458,754	\$ 91,793,922	\$ 83,702,594	\$(8,091,328)	\$(3,756,160)
EXPENDITURES:					
Operating Expenses	\$ 57,227	\$ 65,672	\$ 65,672	\$ 0	\$ 8,445
Debt Service	\$ 40,158,726	\$ 41,018,997	\$ 36,566,128	\$(4,452,869)	\$(3,592,598)
Subtotal:	\$ 40,215,953	\$ 41,084,669	\$ 36,631,800	\$(4,452,869)	\$(3,584,153)
Transfers Out	\$ 0	\$ 4,275,875	\$ 4,751,506	\$ 475,631	\$ 4,751,506
Reserves - Debt	\$ 47,242,801	\$ 46,433,378	\$ 42,319,288	\$(4,114,090)	\$(4,923,513)
EXPENDITURES TOTAL:	\$ 87,458,754	\$ 91,793,922	\$ 83,702,594	\$(8,091,328)	\$(3,756,160)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

CAPITAL PROJECTS FUND GROUP

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
<u>REVENUES:</u>					
Other Taxes	\$ 29,884,494	\$ 30,118,426	\$ 30,118,426	\$ 0	\$ 233,932
Intergovernmental Revenue	\$ 15,386,961	\$ 0	\$ 0	\$ 0	\$(15,386,961)
Miscellaneous Revenues	\$ 33,697,890	\$ 200,000	\$ 200,000	\$ 0	\$(33,497,890)
Less 5% Statutory Reduction	\$(1,499,119)	\$(1,515,921)	\$(1,515,921)	\$ 0	\$(16,802)
Subtotal:	\$ 77,470,226	\$ 28,802,505	\$ 28,802,505	\$ 0	\$(48,667,721)
Transfers In	\$ 8,504,086	\$ 16,295,694	\$ 17,462,946	\$ 1,167,252	\$ 8,958,860
Other Sources	\$ 19,672,830	\$ 7,800,000	\$ 7,800,000	\$ 0	\$(11,872,830)
Fund Balance	\$ 132,165,017	\$ 34,113,936	\$ 36,564,936	\$ 2,451,000	\$(95,600,081)
REVENUES TOTAL:	\$ 237,812,159	\$ 87,012,135	\$ 90,630,387	\$ 3,618,252	\$(147,181,772)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 178,287,957	\$ 34,435,321	\$ 39,963,573	\$ 5,528,252	\$(138,324,384)
Debt Service	\$ 1,836,428	\$ 3,957,494	\$ 3,957,494	\$ 0	\$ 2,121,066
Subtotal:	\$ 180,124,385	\$ 38,392,815	\$ 43,921,067	\$ 5,528,252	\$(136,203,318)
Transfers Out	\$ 22,055,116	\$ 25,053,772	\$ 21,871,237	\$(3,182,535)	\$(183,879)
Reserves - Capital	\$ 31,258,167	\$ 19,427,870	\$ 20,670,405	\$ 1,242,535	\$(10,587,762)
Reserves - Assigned	\$ 4,374,491	\$ 4,137,678	\$ 4,167,678	\$ 30,000	\$(206,813)
EXPENDITURES TOTAL:	\$ 237,812,159	\$ 87,012,135	\$ 90,630,387	\$ 3,618,252	\$(147,181,772)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

ENTERPRISE FUNDS

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Permits, Fees & Special Assessments	\$ 14,605,389	\$ 15,630,935	\$ 15,630,935	\$ 0	\$ 1,025,546
Charges For Services	\$ 18,322,495	\$ 18,463,408	\$ 18,463,408	\$ 0	\$ 140,913
Miscellaneous Revenues	\$ 2,125,700	\$ 179,968	\$ 179,968	\$ 0	\$(1,945,732)
Less 5% Statutory Reduction	\$(1,752,679)	\$(1,713,716)	\$(1,713,716)	\$ 0	\$ 38,963
Subtotal:	\$ 33,300,905	\$ 32,560,595	\$ 32,560,595	\$ 0	\$(740,310)
Fund Balance	\$ 48,450,941	\$ 46,916,331	\$ 46,916,331	\$ 0	\$(1,534,610)
REVENUES TOTAL:	\$ 81,751,846	\$ 79,476,926	\$ 79,476,926	\$ 0	\$(2,274,920)
EXPENDITURES:					
Personal Services	\$ 1,343,296	\$ 1,381,122	\$ 1,415,007	\$ 33,885	\$ 71,711
Operating Expenses	\$ 15,503,930	\$ 16,185,948	\$ 16,202,177	\$ 16,229	\$ 698,247
Capital Outlay	\$ 6,020,794	\$ 4,559,596	\$ 4,569,596	\$ 10,000	\$(1,451,198)
Debt Service	\$ 11,966,519	\$ 11,559,143	\$ 11,559,143	\$ 0	\$(407,376)
Subtotal:	\$ 34,834,539	\$ 33,685,809	\$ 33,745,923	\$ 60,114	\$(1,088,616)
Transfers Out	\$ 454,585	\$ 6,454,353	\$ 6,535,511	\$ 81,158	\$ 6,080,926
Reserves - Operating	\$ 5,380,088	\$ 3,963,188	\$ 5,190,605	\$ 1,227,417	\$(189,483)
Reserves - Debt	\$ 12,446,969	\$ 13,124,950	\$ 13,124,950	\$ 0	\$ 677,981
Reserves - Capital	\$ 14,999,830	\$ 10,377,633	\$ 6,313,937	\$(4,063,696)	\$(8,685,893)
Reserves - Assigned	\$ 11,870,993	\$ 11,870,993	\$ 14,566,000	\$ 2,695,007	\$ 2,695,007
Reserves - Stability	\$ 1,764,842	\$ 0	\$ 0	\$ 0	\$(1,764,842)
EXPENDITURES TOTAL:	\$ 81,751,846	\$ 79,476,926	\$ 79,476,926	\$ 0	\$(2,274,920)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

INTERNAL SERVICE

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Charges For Services	\$ 32,204,740	\$ 33,730,832	\$ 35,176,380	\$ 1,445,548	\$ 2,971,640
Miscellaneous Revenues	\$ 35,077	\$ 0	\$ 0	\$ 0	\$(35,077)
Less 5% Statutory Reduction	\$(1,023)	\$ 0	\$ 0	\$ 0	\$ 1,023
Subtotal:	\$ 32,238,794	\$ 33,730,832	\$ 35,176,380	\$ 1,445,548	\$ 2,937,586
Transfers In	\$ 679,537	\$ 996,938	\$ 169,257	\$(827,681)	\$(510,280)
Fund Balance	\$ 20,129,334	\$ 20,401,301	\$ 19,798,898	\$(602,403)	\$(330,436)
REVENUES TOTAL:	\$ 53,047,665	\$ 55,129,071	\$ 55,144,535	\$ 15,464	\$ 2,096,870
EXPENDITURES:					
Personal Services	\$ 1,375,568	\$ 1,427,940	\$ 1,614,508	\$ 186,568	\$ 238,940
Operating Expenses	\$ 28,273,549	\$ 30,948,033	\$ 30,392,902	\$(555,131)	\$ 2,119,353
Capital Outlay	\$ 1,043,721	\$ 461,299	\$ 11,300	\$(449,999)	\$(1,032,421)
Subtotal:	\$ 30,692,838	\$ 32,837,272	\$ 32,018,710	\$(818,562)	\$ 1,325,872
Transfers Out	\$ 439,874	\$ 497,551	\$ 493,633	\$(3,918)	\$ 53,759
Reserves - Operating	\$ 192,543	\$ 432,915	\$ 296,544	\$(136,371)	\$ 104,001
Reserves - Capital	\$ 3,969	\$ 0	\$ 0	\$ 0	\$(3,969)
Reserves - Claims	\$ 21,718,441	\$ 21,361,333	\$ 22,335,648	\$ 974,315	\$ 617,207
EXPENDITURES TOTAL:	\$ 53,047,665	\$ 55,129,071	\$ 55,144,535	\$ 15,464	\$ 2,096,870

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

OVERVIEW

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Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2018</u> <u>Revenues</u>	<u>2018</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	288,966,593	288,966,593	0
010-Designated Ad Valorem Tax	7,100,454	7,100,454	0
101-TDT RIDA Tax Bond 2012 Project	7,998,937	7,998,937	0
102-Transportation Trust Fund	21,584,118	21,584,118	0
103-Drug Abuse Treatment Fund	80,017	80,017	0
104-Tourist Development Tax Fund	81,670,589	81,670,589	0
105-Fifth Cent Tourist Development Tax Fund	25,922,082	25,922,082	0
106-Sixth Cent Tourist Development Tax Fund	13,808,253	13,808,253	0
107-Library District Fund	10,106,344	10,106,344	0
109-Law Enforcement Trust Fund	427,667	427,667	0
111-SHIP State Housing Initiative Program	4,166,954	4,166,954	0
112-Emergency(911)Communications	2,728,793	2,728,793	0
115-Court Facilities Fund	10,746,358	10,746,358	0
118-Homeless Prevention & Rapid Rehousing	427,318	427,318	0
122-NEIGHBORHOOD STABIL PROGRAM 3	110,326	110,326	0
123-TDT Ref & Imp 2012 Project	70,965	70,965	0
124-Environmental Land Acquisitions	0	0	0
125-Environmental Land Maintenance	2,715,501	2,715,501	0
128-Subdivision Pond MSBU	885,460	885,460	0
129-Street Lighting MSBU	409,574	409,574	0
130-Court Related Technology Fund	1,248,637	1,248,637	0
134-Countywide Fire Fund	90,226,839	90,226,839	0
136-Homestead Foreclosure Mediation Fund	121,894	121,894	0
137-HOME Fund	750,000	750,000	0
139-Criminal Justice Training	82,839	82,839	0
141-Boating Improvement Fund	234,748	234,748	0
142 - Mobility Fee East Zone	2,382,183	2,382,183	0
143 - Mobility Fee West Zone	12,453,595	12,453,595	0
145 - Red Light Cameras	521,089	521,089	0
146 - TDT RIDA Phase II Tax Bond 2016 Project	1,124,395	1,124,395	0
148-Building Fund	20,317,749	20,317,749	0
149-East 192 CRA	476,788	476,788	0
150-West 192 Development Authority	5,721,337	5,721,337	0
151-CDBG Fund	1,486,387	1,486,387	0
152-Muni Svcs Tax Units MSTU Fund	1,496,515	1,496,515	0
153-Muni Svcs Benefit Units MSBU Fund	77,136	77,136	0
154-Constitutional Gas Tax Fund	9,256,899	9,256,899	0
155-West 192 MSBU Phase I	3,676,539	3,676,539	0
156-Federal And State Grants Fund	30,972,667	30,972,667	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2018</u> <u>Revenues</u>	<u>2018</u> <u>Expenditures</u>	<u>Balance</u>
158-Intergovernmental Radio Communications	2,496,485	2,496,485	0
168-Section 8 Fund	14,820,508	14,820,508	0
177-Fire Impact Fee Fund	2,777,905	2,777,905	0
178-Parks Impact Fee Fund	4,775,035	4,775,035	0
180-Inmate Welfare Fund	1,090,825	1,090,825	0
187-Road Impact Fee Poinciana Overlay	0	0	0
189 - Second Local Option Fuel Tax Fund	9,369,793	9,369,793	0
201-Limited GO Refunding Bonds, Series 2015	1,343,821	1,343,821	0
202-D/S Sales Tax Rev 2009	2,409,300	2,409,300	0
204-TDT Tax Bonds Series 2012	2,448,479	2,448,479	0
210-W 192 Phase IIC	864,795	864,795	0
211 - Sales Tax Revenue Bonds Series 2015A	4,764,404	4,764,404	0
234-Ltd GO Bonds 2006	860,075	860,075	0
235-Infra Sales Surtax Series 2007	4,548,225	4,548,225	0
236-Capital Improvement Bond Series 2009	24,751,819	24,751,819	0
237-Sales Tax Ref Rev Bonds Series 2010	4,231,900	4,231,900	0
238-GO Bonds 2010	3,955,311	3,955,311	0
239-Infra S Tax Rev Refunding 2011	7,076,739	7,076,739	0
240-TDT Ref & Imp 2012 Debt Svc	9,644,297	9,644,297	0
241-Infrastructure Sales Surtax Series 2015	1,579,204	1,579,204	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	2,534,682	2,534,682	0
243-DS TDT Rev Bond Series 2016	3,706,677	3,706,677	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	4,891,955	4,891,955	0
245-Sales Tax Revenue Refunding Bonds Series 2017	4,090,911	4,090,911	0
306-Local Option Sales Tax Fund	50,147,808	50,147,808	0
315-Gen Cap Outlay Fund	20,816,436	20,816,436	0
326-Trans Imp Fee Capital Funds	0	0	0
327-Infrastructure & Equipment Capital Fund	0	0	0
328 - Special Purpose Capital Fund	7,800,000	7,800,000	0
329 - Sales Tax Revenue Bonds Series 2015A Capital	0	0	0
331-Countywide Fire Capital Fund	11,866,143	11,866,143	0
401-Solid Waste Fund	44,677,003	44,677,003	0
407-Osceola Parkway	23,826,048	23,826,048	0
408-Poinciana Parkway	10,973,875	10,973,875	0
501-Workers Comp Internal Service Fund	11,592,917	11,592,917	0
502-Property & Casualty Insurance Internal Service Fund	7,440,460	7,440,460	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2018</u> <u>Revenues</u>	<u>2018</u> <u>Expenditures</u>	<u>Balance</u>
503-Dental Insurance Internal Service Fund	1,489,193	1,489,193	0
504-Health Insurance Internal Service Fund	29,992,361	29,992,361	0
505-Life, LTD, Vol. Life Internal Service Fund	1,034,672	1,034,672	0
510-Fleet Internal Service Fund	3,594,932	3,594,932	0
Total Budget	1,006,839,532	1,006,839,532	0

Countywide Budget Summary

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Current Ad Valorem Taxes	\$ 169,372,964	\$ 185,276,318	\$ 185,272,125	\$(4,193)	\$ 15,899,161
PY Delinquent Ad Valorem Tax	\$ 81,000	\$ 63,000	\$ 63,000	\$ 0	\$(18,000)
Other Taxes	\$ 111,817,994	\$ 120,999,339	\$ 117,826,946	\$(3,172,393)	\$ 6,008,952
Permits, Fees & Special Assessments	\$ 74,707,050	\$ 81,023,973	\$ 81,495,353	\$ 471,380	\$ 6,788,303
Intergovernmental Revenue	\$ 101,884,760	\$ 93,116,998	\$ 91,754,123	\$(1,362,875)	\$(10,130,637)
Charges For Services	\$ 66,309,604	\$ 68,370,865	\$ 69,816,413	\$ 1,445,548	\$ 3,506,809
Judgment, Fines & Forfeits	\$ 2,561,795	\$ 2,245,292	\$ 2,245,292	\$ 0	\$(316,503)
Miscellaneous Revenues	\$ 39,764,414	\$ 6,043,933	\$ 6,018,864	\$(25,069)	\$(33,745,550)
Less 5% Statutory Reduction	\$(22,044,319)	\$(23,602,666)	\$(23,466,152)	\$ 136,514	\$(1,421,833)
Subtotal:	\$ 544,455,262	\$ 533,537,052	\$ 531,025,964	\$(2,511,088)	\$(13,429,298)
Transfers In	\$ 75,764,524	\$ 87,227,529	\$ 89,714,085	\$ 2,486,556	\$ 13,949,561
Other Sources	\$ 41,552,989	\$ 10,223,667	\$ 10,248,667	\$ 25,000	\$(31,304,322)
Fund Balance	\$ 499,047,613	\$ 378,530,449	\$ 375,850,816	\$(2,679,633)	\$(123,196,797)
REVENUES TOTAL:	\$ 1,160,820,388	1,009,518,697	1,006,839,532	\$(2,679,165)	\$(153,980,856)
EXPENDITURES:					
Personal Services	\$ 115,426,148	\$ 118,780,506	\$ 122,959,374	\$ 4,178,868	\$ 7,533,226
Operating Expenses	\$ 205,835,332	\$ 219,068,261	\$ 221,646,822	\$ 2,578,561	\$ 15,811,490
Capital Outlay	\$ 285,118,923	\$ 99,917,991	\$ 96,381,958	\$(3,536,033)	\$(188,736,965)
Debt Service	\$ 58,551,326	\$ 60,432,339	\$ 55,979,470	\$(4,452,869)	\$(2,571,856)
Grants and Aids	\$ 9,732,048	\$ 9,080,215	\$ 9,902,212	\$ 821,997	\$ 170,164
Subtotal:	\$ 674,663,777	\$ 507,279,312	\$ 506,869,836	\$(409,476)	\$(167,793,941)
Other Non Operating Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out	\$ 154,272,671	\$ 170,837,465	\$ 169,835,496	\$(1,001,969)	\$ 15,562,825
Reserves - Operating	\$ 82,683,758	\$ 84,809,141	\$ 85,980,442	\$ 1,171,301	\$ 3,296,684
Reserves - Debt	\$ 59,994,039	\$ 61,308,978	\$ 57,194,888	\$(4,114,090)	\$(2,799,151)
Reserves - Capital	\$ 72,705,399	\$ 67,283,185	\$ 105,406,133	\$ 38,122,948	\$ 32,700,734
Reserves - Claims	\$ 21,718,441	\$ 21,361,333	\$ 22,335,648	\$ 974,315	\$ 617,207
Reserves - Assigned	\$ 62,999,173	\$ 52,602,689	\$ 22,034,826	\$(30,567,863)	\$(40,964,347)
Reserves - Restricted	\$ 8,627,057	\$ 7,855,479	\$ 7,853,871	\$(1,608)	\$(773,186)
Reserves - Stability	\$ 23,156,073	\$ 36,181,115	\$ 29,328,392	\$(6,852,723)	\$ 6,172,319
EXPENDITURES TOTAL:	\$ 1,160,820,388	1,009,518,697	1,006,839,532	\$(2,679,165)	\$(153,980,856)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

SPECIAL ASSESSMENTS RESOLUTIONS

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RESOLUTION NO. 17-121R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY FLORIDA RELATING TO VARIOUS MUNICIPAL SERVICE BENEFIT UNITS; DETERMINING SPECIAL BENEFIT FOR EACH MUNICIPAL SERVICE BENEFIT UNIT; APPROVING THE ASSESSMENT RATES AND ASSESSMENT ROLLS FOR EACH MUNICIPAL SERVICE BENEFIT UNIT; DIRECTING THAT THE ASSESSMENT ROLLS BE CERTIFIED TO THE OSCEOLA COUNTY TAX COLLECTOR; PROVIDING FOR COLLECTION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of Osceola County, Florida (the "County") has created the Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, BVL Street Lighting Municipal Service Benefit Unit, Cane Brake Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Villas Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Johnson's Landing Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Old Oak Trail Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Osceola County Municipal Service Benefit Unit for Fire Rescue Services, Parkway Plaza Subdivision Pond Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble Pointe

Subdivision Pond Municipal Service Benefit Unit, Pine Grove Estates Street Lighting Municipal Service Benefit Unit, Pine Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes Subdivision Pond Municipal Service Benefit Unit, Quail Wood Street Lighting Municipal Service Benefit Unit, Raintree At Springlake Village Subdivision Pond Municipal Service Benefit Unit, Regal Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores Subdivision Pond Municipal Service Benefit Unit, Rolling Hills Estates Street Lighting Municipal Service Benefit Unit, Rolling Hills Estates Subdivision Pond Municipal Service Benefit Unit, Royale Oaks Subdivision Pond Municipal Service Benefit Unit, Sailfish Court Street Lighting Municipal Service Benefit Unit, Saratoga Park Subdivision Pond Municipal Service Benefit Unit, Silver Lake Drive Subdivision Pond Municipal Service Benefit Unit, Silverlake Estates Subdivision Pond Municipal Service Benefit Unit, Southport Bay Street Lighting Municipal Service Benefit Unit, Southport Bay Subdivision Pond Municipal Service Benefit Unit, Steeplechase Subdivision Pond Municipal Service Benefit Unit, Sylvan Lake Estates Subdivision Pond Municipal Service Benefit Unit, The Wilderness Street Lighting Municipal Service Benefit Unit, Tierra Del Sol Subdivision Pond Municipal Service Benefit Unit, Tops Terrace Municipal Service Benefit Unit, Turnberry Reserve Street Lighting Municipal Service Benefit Unit, Vacation Villas Subdivision Pond Municipal Service Benefit Unit, Valencia Woods Subdivision Pond Municipal Service Benefit Unit, Whispering Oaks Street Lighting Municipal Service Benefit Unit, Whispering Oaks Subdivision Pond Municipal Service Benefit Unit, Windmill Point Subdivision Pond Municipal Service Benefit Unit, Windward Cay Subdivision Pond Municipal Service Benefit Unit, Woods at Kings Crest Street Lighting Municipal Service Benefit Unit, Woods at Kings Crest & Ashley Reserve Subdivision Pond Municipal Service Benefit Unit, and Wren Drive Street Lighting Municipal Service Benefit Unit (the "MSBUs"); and

WHEREAS, the Board has also authorized the imposition of Solid Waste Service Assessments throughout the unincorporated area of the County and Household Chemical Waste Service Assessment throughout the entire County, including both incorporated and unincorporated areas (the "Waste Assessments"); and

WHEREAS, notice of public hearing to consider assessment rates have been mailed to the owner of each parcel of property within the MSBUs and the owner of each parcel of property subject to the Waste Assessments, the affidavit of mailing being attached as Appendix B; and

WHEREAS, a notice of public hearing to consider rate increases for the Waste Assessments and special assessments being imposed within the MSBUs has been published in a newspaper generally circulated within the County, the proofs of publication being attached hereto as composite Appendix C; and

WHEREAS, the Board has conducted a public hearing on this date at which comments and objections of all interested persons were heard and considered as required by law;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the ordinances and resolutions authorizing imposition of the Waste Assessments and creating each of the respective MSBUs and other applicable provisions of law.

SECTION 2. REVISION OF FIRE RESCUE ASSESSMENTS. In compliance with Chapter 2016-89, Florida Statutes, Fire Rescue Assessments will no longer be imposed against Agricultural Property, as defined in Resolution No. 15-105R. Pursuant to Section 3(H) of Resolution No. 15-069R, the shortfall in the expected Fire Rescue Assessment proceeds resulting therefrom shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments.

SECTION 3. PROPERTY SPECIALLY BENEFITED. It is hereby determined that each parcel of property subject to the Waste Assessments and each parcel of property located within each of the respective MSBUs is specially benefited by the services, facilities, programs and improvements funded by the assessments approved herein and that the assessments approved herein are fairly and reasonably apportioned among the specially benefited properties.

SECTION 4. ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL.

(A) The rates for the Waste Assessments and special assessments being imposed within the MSBUs, as set forth in Appendix A are hereby approved for Fiscal Year 2017-2018. This assessment roll prepared in accordance with the resolutions authorizing imposition of the Waste Assessments and creating each of the respective MSBUs, utilizing the rates set forth in Appendix A, is hereby approved.

(B) The assessment roll, as herein approved, together with the correction of any errors or omissions shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by law. The assessment roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll for each Waste Assessment and MSBU, in substantially the form attached hereto as Appendix D.

SECTION 5. COLLECTION OF ASSESSMENTS.

(A) The special assessments reflected in the assessment rolls approved pursuant to Section 3 hereof shall be collected pursuant to the Uniform Assessment Collection Act. The Chair/Vice Chair of the Board of County Commissioners is hereby authorized to execute the Certificate to Non-Ad Valorem Assessment Roll Form DR-408 for each Waste Assessment and MSBU; and the County Manager is hereby authorized and directed to deliver or cause the delivery of the Form DR-408 and the assessment roll to the Tax Collector, in the manner prescribed by Section 197.3632, Florida Statutes.

(B) Assessments imposed within the MSBUs shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included on the assessment rolls as of January 1, 2017, the lien date for ad valorem taxes.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

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DULY ADOPTED this 7th day of September, 2017.

OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair
Board of County Commissioners

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

As authorized for execution at the Board of
County Commissioners meeting of:

APPENDIX A
SPECIAL ASSESSMENT RATE SCHEDULE
FISCAL YEAR 2017-2018

**APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2017-2018**

Municipal Service Benefit Unit (MSBU)	RATE
<u>Cane Brake</u>	
Residential Properties (per parcel)	\$ 80.91
<u>Emerald Lakes (at the Fountains)</u>	
Residential Properties (per parcel)	\$ 287.02
<u>Fire Rescue</u>	
Residential Property Use Category	
Residential (per dwelling unit)	\$ 212.22
Non-Residential Property Use Category	
Commercial (per square foot)	\$ 0.4070
Industrial/Warehouse (per square foot)	\$ 0.0569
Institutional (per square foot)	\$ 0.4487
Transient Occupancy (per room/unit/space)	\$ 276.64
Land Category	
Vacant Land (per acre)	\$ 0.2114
<u>Household Chemical Waste</u>	
Residential Properties (per unit)	\$ 4.00
<u>Old Oak Trail- Residential Properties (per parcel)</u>	
Resurfacing Rate	\$ 270.22
Road Improvement & Resurfacing Rate	\$ 1,049.91
Road Improvement & Resurfacing Rate (Lot #17)	\$ 1,757.95
<u>Residential Solid Waste</u>	
Urban Services Area	\$ 210.84
Rural Services Area	\$ 210.84
<u>Tops Terrace</u>	
Residential Properties (per lot)	\$ 36.24
<u>STREET LIGHTING MSBUs</u>	
Adriane Park	\$ 78.82
Alamo Estates & Oak Pointe	\$ 51.49
Blackstone	\$ 302.62
Brighton Place	\$ 37.23
BVL Street Lighting	\$ 8.98
Chisholm Estates	\$ 276.61
CJ.'s Landing	\$ 36.25
Country Crossing	\$ 23.67
Hamilton's Reserve	\$ 29.23

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2017-2018

STREET LIGHTING MSBUs	
Hilliard Place	\$ 64.58
Hyde Park	\$ 20.00
Indian Point	\$ 28.17
Kaliga Drive	\$ 23.08
Legacy Park	\$ 249.61
Moreland Estates	\$ 38.75
Neptune Shores	\$ -
Orange Vista	\$ 23.43
Pebble Pointe	\$ 15.39
Pine Grove Estates	\$ 15.00
Pine Grove Park	\$ 10.59
Plaza Drive Street Lighting	\$ 0.01
Quail Wood	\$ 69.05
Regal Oak Shores	\$ 47.10
Rolling Hills Estates	\$ 127.11
Sailfish Court	\$ 65.00
Southport Bay	\$ 72.86
The Wilderness	\$ 36.60
Turnberry Reserve	\$ 84.76
Whispering Oaks	\$ 31.22
Woods at Kings Crest	\$ 13.03
Wren Drive	\$ 51.33
STORMWATER MSBUs	
Adriane Park	\$ 50.31
Amberely Park	\$ 113.65
Bass Slough	\$ 68.69
Boggy Creek	\$ 38.86
Brighton Landings & Little Creek	\$ 46.60
Brighton Place	\$ 87.30
Chisholm Estates	\$ 38.41
C.J.'s Landing	\$ 91.88
Coralwood	\$ 67.00
Cornelius Place I	\$ 341.29
Cornelius Place II	\$ 395.00
Country Crossing	\$ 20.21
Country Green	\$ 111.30
Eagle Bay	\$ 24.31
Eagle Trace	\$ 102.09
Emerald Lake at Lizzia Brown	\$ 38.37
Fish Lake	\$ 3,938.00
Fryer Oaks	\$ 155.73
Green Meadows	\$ 117.88
Hamilton's Reserve	\$ 18.32

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2017-2018

STORMWATER MSBUs	
Hammock Point	\$ 51.89
Heritage Key Villas	\$ 26.58
Hickory Hollow	\$ 103.73
Hidden Pines	\$ 179.83
Hilliard Place	\$ 149.37
Hunter's Ridge	\$ 204.61
Hyde Park	\$ 45.85
Indian Point	\$ 47.27
International House of Pancakes	\$ 677.26
Johnson's Landing	\$ 120.65
Legacy Park	\$ 30.74
Live Oak	\$ 80.67
Lost Lake Estates	\$ 397.43
Monica Terrace	\$ 243.78
Moreland Estates	\$ 26.60
Morningside Village	\$ 65.25
Narcoossee Half Acres	\$ 104.00
Neptune Shores	\$ 45.26
North Shore Village	\$ 22.50
Oak Pointe	\$ 31.12
Orange Vista	\$ 66.09
Parkway Plaza	\$ 177.65
Pebble Pointe	\$ 33.62
Pine Grove Estates	\$ 73.65
Pleasant Hill Lakes	\$ 29.13
Raintree at Springlake Village	\$ 26.83
Regal Oak Shores	\$ 133.32
Rolling Hills Estates	\$ 49.08
Royale Oaks	\$ 40.59
Saratoga Park	\$ 43.24
Silver Lake Drive	\$ 42.90
Silverlake Estates	\$ 60.79
Southport Bay	\$ 72.41
Steeplechase	\$ 228.86
Sylvan Lake Estates	\$ 121.27
Tierra Del Sol	\$ 37.96
Vacation Villas	\$ 20.57
Valencia Woods	\$ 83.40
Whispering Oaks	\$ 28.90
Windmill Point	\$ 82.25
Windward Cay	\$ 25.29
Woods At Kings Crest and Ashley Reserve	\$ 24.18

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF OSCEOLA

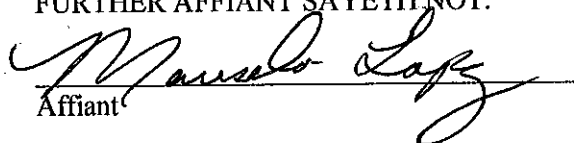
BEFORE ME, the undersigned authority, personally appeared Marisela Lopez, who, after being duly sworn, deposes and says:

1. I, Marisela Lopez, as Special Assessments Advisor for Osceola County, Florida, am responsible for mailing notices to property subject to the County's Solid Waste and Household Chemical Waste Services Assessments and property located within the Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, BVL Street Lighting Municipal Service Benefit Unit, Cane Brake Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Villas Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Johnson's Landing Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Old Oak Trail Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Osceola County Municipal Service Benefit Unit for Fire Rescue Services, Parkway Plaza Subdivision Pond Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble Pointe Subdivision Pond Municipal Service Benefit Unit, Pine Grove Estates Street Lighting Municipal Service Benefit Unit, Pine Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes

Subdivision Pond Municipal Service Benefit Unit, Quail Wood Street Lighting Municipal Service Benefit Unit, Raintree At Springlake Village Subdivision Pond Municipal Service Benefit Unit, Regal Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores Subdivision Pond Municipal Service Benefit Unit, Rolling Hills Estates Street Lighting Municipal Service Benefit Unit, Rolling Hills Estates Subdivision Pond Municipal Service Benefit Unit, Royale Oaks Subdivision Pond Municipal Service Benefit Unit, Sailfish Court Street Lighting Municipal Service Benefit Unit, Saratoga Park Subdivision Pond Municipal Service Benefit Unit, Silver Lake Drive Subdivision Pond Municipal Service Benefit Unit, Silverlake Estates Subdivision Pond Municipal Service Benefit Unit, Southport Bay Street Lighting Municipal Service Benefit Unit, Southport Bay Subdivision Pond Municipal Service Benefit Unit, Steeplechase Subdivision Pond Municipal Service Benefit Unit, Sylvan Lake Estates Subdivision Pond Municipal Service Benefit Unit, The Wilderness Street Lighting Municipal Service Benefit Unit, Tierra Del Sol Subdivision Pond Municipal Service Benefit Unit, Tops Terrace Municipal Service Benefit Unit, Turnberry Reserve Street Lighting Municipal Service Benefit Unit, Vacation Villas Subdivision Pond Municipal Service Benefit Unit, Valencia Woods Subdivision Pond Municipal Service Benefit Unit, Whispering Oaks Street Lighting Municipal Service Benefit Unit, Whispering Oaks Subdivision Pond Municipal Service Benefit Unit, Windmill Point Subdivision Pond Municipal Service Benefit Unit, Windward Cay Subdivision Pond Municipal Service Benefit Unit, Woods at Kings Crest Street Lighting Municipal Service Benefit Unit, Woods at Kings Crest & Ashley Reserve Subdivision Pond Municipal Service Benefit Unit, and Wren Drive Street Lighting Municipal Service Benefit Unit (the "MSBUs").

2. On or before August 18, 2017, I mailed, or directed the mailing of, a notice by first class mail, to the owner of each parcel of property subject to the Waste Assessments and each parcel of property located within the MSBUs by first class mail at the addresses then shown on the real property assessment tax roll database maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes, as required by the ordinances and resolutions authorizing imposition of the Household Chemical Waste Service Assessment and creating each of the MSBUs and other applicable provisions of law.

FURTHER AFFIANT SAYETH NOT.

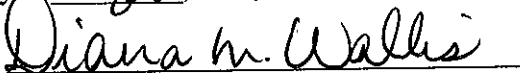

Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Marisela Lopez, who is personally known to me or who has produced _____ as identification and did (did not) take an oath.

WITNESS, my hand and official seal this 29th day of August A.D., 2017.




Signature of person taking acknowledgment

Diana M. Wallis
Name of acknowledger (printed)

My commission expires: 10/21/2018

APPENDIX C

PROOFS OF PUBLICATION

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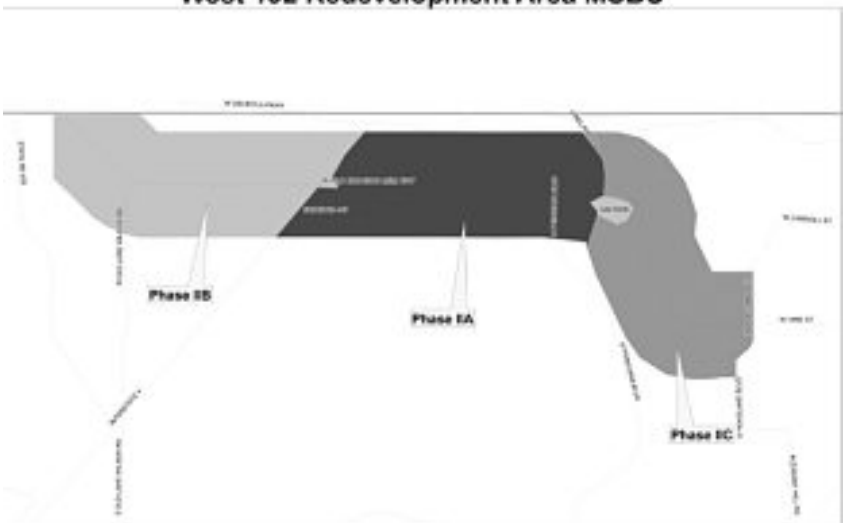
Client Name: Osceola County Special Assessments
 Advertiser: Osceola Zone/J002/OSC
 Section/Page/Zone: Emerald Lakes
 Description:

Publication Date: 08/13/2017

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NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

West 192 Redevelopment Area MSBU



The Board of County Commissioners of Osceola County, Florida, has been imposing Capital Assessments and Maintenance Assessments against certain parcels of nonresidential property within the West 192 BeautiVacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included on this November's ad valorem tax bills. The hearing will be held on **Thursday, September 7, 2017 at 5:30 p.m., or soon thereafter as it may be heard, at the County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida.** All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. Any person wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100, at least 3 days prior to the date of the hearing.

The Board intends to impose Capital Assessments to pay principal and interest on the bonds issued for construction of the Phase II improvements (sidewalks, benches, signage, lighting, landscaping, bus shelters and similar improvements) located in Area C (west of Hoagland Boulevard and east of a point approximately 1,590 feet east of State Road 535). The bonds issued for construction of the Phase I improvements (guidemarkers, roadway palms and associated landscaping) located throughout the West 192 BeautiVacation Area and the Phase II improvements in Area A and B have already been retired. In addition, the Board intends to impose Maintenance Assessments to pay for administration of the West 192 BeautiVacation Project, maintenance of the Phase I and Phase II improvements and assessment collection costs.

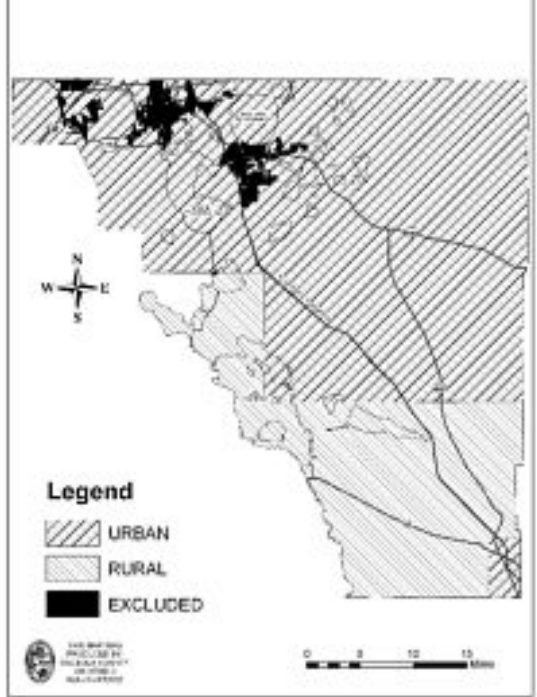
The Capital Assessment and Maintenance Assessment for each parcel of property will be based upon its value for ad valorem tax purposes, factored, where appropriate, to reflect the property's proximity to the improvements. A more specific description of the Capital Assessments and Maintenance Assessments is set forth in various resolutions approved by the Board, copies of which are available for inspection at the Special Assessments Office, located at 1 Courthouse Square, Suite 2100, Kissimmee, Florida.

The Capital Assessments and Maintenance Assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Failure to pay the Capital Assessments and Maintenance Assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

Should you have any questions, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose solid waste service assessments against certain improved residential property located within those portions of the unincorporated area of the County designated as "Urban" and "Rural" in the map shown above.

Assessments in the Urban Service Area will fund curbside pick-up of solid waste and recyclables. Assessments in the Rural Service Area will fund rural drop-off facilities for solid waste and recyclables. Assessments will not be imposed against commercial property, residential parcels twenty acres or larger in size that are served with commercial containers, most multi-family residential property and residential property located in certain resort areas.

The assessment will be computed by multiplying the number of residential service units on each parcel by the rate of assessment. The proposed fiscal year 2017-2018 assessments will increase from \$205.57 per service unit to \$210.84 per service unit to fund the Universal Solid Waste Program.

The assessment breakdown for each residential service unit is as follows:

- \$198.16 (contract collectors or drop-off stations and customer service)
- 4.57 (assessment roll preparation and Tax Collector fees)
- 8.11 (early payment discount)
- \$210.84

The \$8.11 is the discount that will be received if the tax bill is paid in November. Paying in November would reduce the assessment to \$202.73. Smaller discounts are available if the tax bill is paid in December, January or February.

The solid waste service assessment will be collected on the ad valorem tax bill. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. A more specific description of the solid waste service assessment program is set forth in Resolution No. 12-081R, adopted by the Board on July 9, 2012 as amended by Resolution No. 13-020R, adopted by the Board on February 25, 2013. Copies of Resolution Nos. 12-081R and 13-020R and the preliminary assessment roll are available for inspection at the Osceola County Special Assessments Office, Suite 2100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida.

A public hearing will be held by the Osceola County Board of County Commissioners on **Thursday, September 7, 2017 at 5:30 p.m.** or soon thereafter as it may be heard, at the Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida for the purpose of receiving public comment on the proposed solid waste service assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board within twenty days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least three days prior to the date of the hearing.

Should you have any questions regarding the solid waste services, please contact the Osceola County Solid Waste Department at (407) 742-7750. If you have any questions regarding the solid waste assessment, please contact the Special Assessments Office at (407) 742-1800. Additionally, information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS

Notice is hereby given that the County Commission of Osceola County will conduct a public hearing to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the unincorporated areas of Osceola County that constitute the boundaries of the Osceola County Municipal Service Benefit Unit for Fire Rescue Services.

The hearing will be held at 5:30 p.m. on September 7, 2017 or soon thereafter as it may be heard, in the County Commission Chambers, 1 Courthouse Square, Kissimmee, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. If a person decides to appeal any decision made by the County Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call (407)742-2100, at least 3 days prior to the date of the hearing.

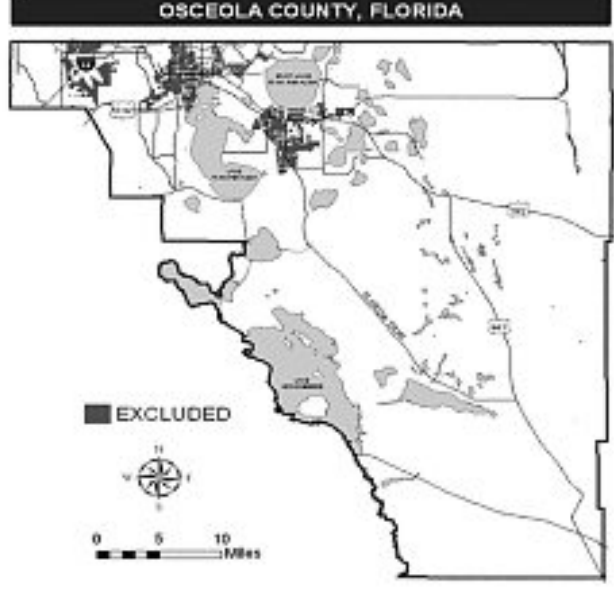
The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment schedule for the fiscal year beginning October 1, 2017:

FIRE RESCUE ASSESSMENTS	
Property Use Categories	Rates
Residential	\$212.22 per dwelling unit
Commercial	\$0.4070 per sq. ft.
Industrial/Warehouse	\$0.0569 per sq. ft.
Institutional	\$0.4487 per sq. ft.
Transient Occupancy	\$276.64 per Room/Unit/Space
Vacant Land	\$0.2114 per acre

Copies of the Fire Rescue Assessment Ordinance, the Amended and Restated Initial Assessment Resolution and the preliminary Assessment Roll are available for inspection at the Office of Management and Budget Department located at 1 Courthouse Square, Kissimmee, Florida.

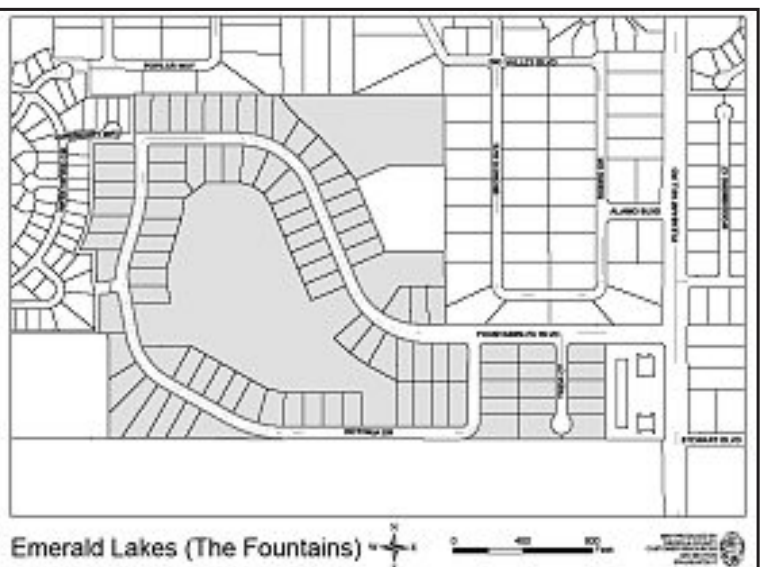
The assessments will be collected on the ad valorem tax bill to be mailed in November 2017, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday between 8:00 a.m. and 5:00 p.m.



COUNTY COMMISSION OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Emerald Lakes (The Fountains) MSBU pursuant to the Emerald Lakes (The Fountains) Ordinance No. 00-30 enacted by the Board on December 4, 2000. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, provision, improvement and operation of stormwater management, the installation, maintenance and operation of street lighting, and the improvement and maintenance of the common areas, entrance, and internal roadway islands within the Municipal Service Benefit Unit. The proposed fiscal year 2017-2018 special non-ad valorem assessments will be increased from \$200.72 to \$287.02 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$287.02 per parcel**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2017-2018 is \$27,553.92.

The hearing will be held at **5:30 p.m. on Thursday, September 7, 2017** or soon thereafter as it may be heard, at the Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 3 days prior to the date of the hearing.

Because the maintenance assessment will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

Should you have any questions regarding the maintenance assessment, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

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 Insertion Number:
 Size: 3 x 10.5
 Color Type: B&W

Client Name:
 Advertiser:
 Section/Page/Zone: Osceola Zone/J002/OSC

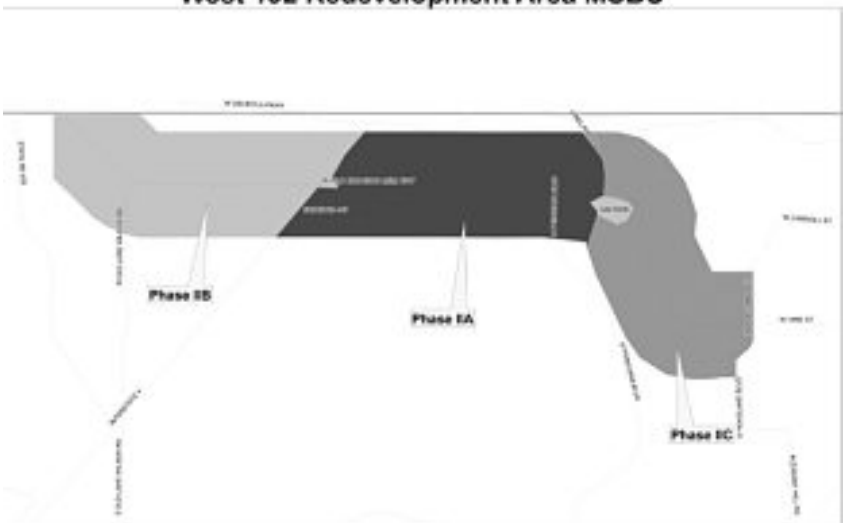
Osceola County Special Assessments
 Osceola Zone/J002/OSC
 Fire Rescue

Publication Date: 08/13/2017

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NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

West 192 Redevelopment Area MSBU



The Board of County Commissioners of Osceola County, Florida, has been imposing Capital Assessments and Maintenance Assessments against certain parcels of nonresidential property within the West 192 BeautiVacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included on this November's ad valorem tax bills. The hearing will be held on **Thursday, September 7, 2017 at 5:30 p.m., or soon thereafter as it may be heard, at the County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida.** All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. Any person wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100, at least 3 days prior to the date of the hearing.

The Board intends to impose Capital Assessments to pay principal and interest on the bonds issued for construction of the Phase II improvements (sidewalks, benches, signage, lighting, landscaping, bus shelters and similar improvements) located in Area C (west of Hoagland Boulevard and east of a point approximately 1,590 feet east of State Road 535). The bonds issued for construction of the Phase I improvements (guidemarkers, roadway palms and associated landscaping) located throughout the West 192 BeautiVacation Area and the Phase II improvements in Area A and B have already been retired. In addition, the Board intends to impose Maintenance Assessments to pay for administration of the West 192 BeautiVacation Project, maintenance of the Phase I and Phase II improvements and assessment collection costs.

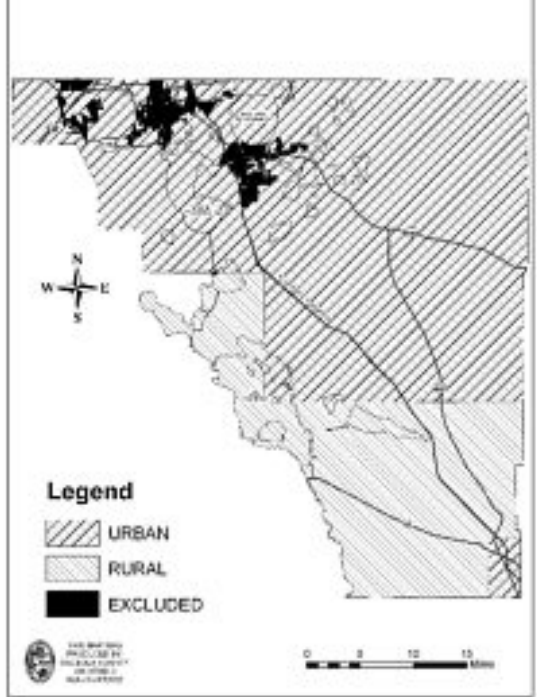
The Capital Assessment and Maintenance Assessment for each parcel of property will be based upon its value for ad valorem tax purposes, factored, where appropriate, to reflect the property's proximity to the improvements. A more specific description of the Capital Assessments and Maintenance Assessments is set forth in various resolutions approved by the Board, copies of which are available for inspection at the Special Assessments Office, located at 1 Courthouse Square, Suite 2100, Kissimmee, Florida.

The Capital Assessments and Maintenance Assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Failure to pay the Capital Assessments and Maintenance Assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

Should you have any questions, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose solid waste service assessments against certain improved residential property located within those portions of the unincorporated area of the County designated as "Urban" and "Rural" in the map shown above.

Assessments in the Urban Service Area will fund curbside pick-up of solid waste and recyclables. Assessments in the Rural Service Area will fund rural drop-off facilities for solid waste and recyclables. Assessments will not be imposed against commercial property, residential parcels twenty acres or larger in size that are served with commercial containers, most multi-family residential property and residential property located in certain resort areas.

The assessment will be computed by multiplying the number of residential service units on each parcel by the rate of assessment. The proposed fiscal year 2017-2018 assessments will increase from \$205.57 per service unit to \$210.84 per service unit to fund the Universal Solid Waste Program.

The assessment breakdown for each residential service unit is as follows:

- \$198.16 (contract collectors or drop-off stations and customer service)
- 4.57 (assessment roll preparation and Tax Collector fees)
- 8.11 (early payment discount)
- \$210.84

The \$8.11 is the discount that will be received if the tax bill is paid in November. Paying in November would reduce the assessment to \$202.73. Smaller discounts are available if the tax bill is paid in December, January or February.

The solid waste service assessment will be collected on the ad valorem tax bill. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. A more specific description of the solid waste service assessment program is set forth in Resolution No. 12-081R, adopted by the Board on July 9, 2012 as amended by Resolution No. 13-020R, adopted by the Board on February 25, 2013. Copies of Resolution Nos. 12-081R and 13-020R and the preliminary assessment roll are available for inspection at the Osceola County Special Assessments Office, Suite 2100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida.

A public hearing will be held by the Osceola County Board of County Commissioners on **Thursday, September 7, 2017 at 5:30 p.m.** or soon thereafter as it may be heard, at the Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida for the purpose of receiving public comment on the proposed solid waste service assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board within twenty days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least three days prior to the date of the hearing.

Should you have any questions regarding the solid waste services, please contact the Osceola County Solid Waste Department at (407) 742-7750. If you have any questions regarding the solid waste assessment, please contact the Special Assessments Office at (407) 742-1800. Additionally, information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS

Notice is hereby given that the County Commission of Osceola County will conduct a public hearing to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the unincorporated areas of Osceola County that constitute the boundaries of the Osceola County Municipal Service Benefit Unit for Fire Rescue Services.

The hearing will be held at 5:30 p.m. on September 7, 2017 or soon thereafter as it may be heard, in the County Commission Chambers, 1 Courthouse Square, Kissimmee, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. If a person decides to appeal any decision made by the County Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call (407)742-2100, at least 3 days prior to the date of the hearing.

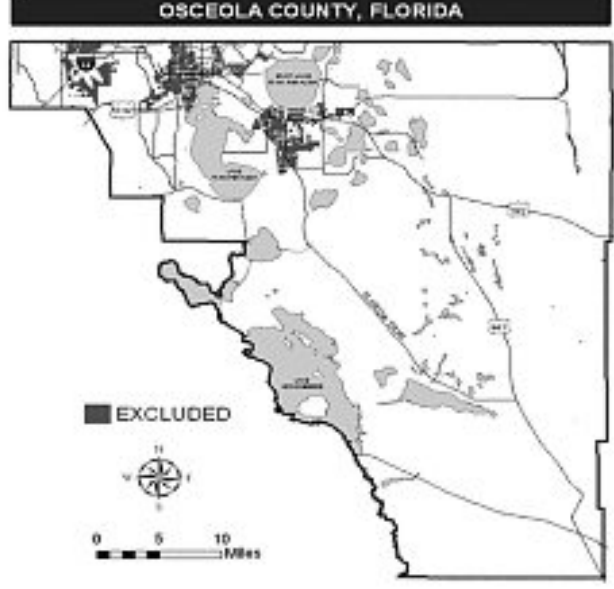
The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment schedule for the fiscal year beginning October 1, 2017:

FIRE RESCUE ASSESSMENTS	
Property Use Categories	Rates
Residential	\$212.22 per dwelling unit
Commercial	\$0.4070 per sq. ft.
Industrial/Warehouse	\$0.0569 per sq. ft.
Institutional	\$0.4487 per sq. ft.
Transient Occupancy	\$276.64 per Room/Unit/Space
Vacant Land	\$0.2114 per acre

Copies of the Fire Rescue Assessment Ordinance, the Amended and Restated Initial Assessment Resolution and the preliminary Assessment Roll are available for inspection at the Office of Management and Budget Department located at 1 Courthouse Square, Kissimmee, Florida.

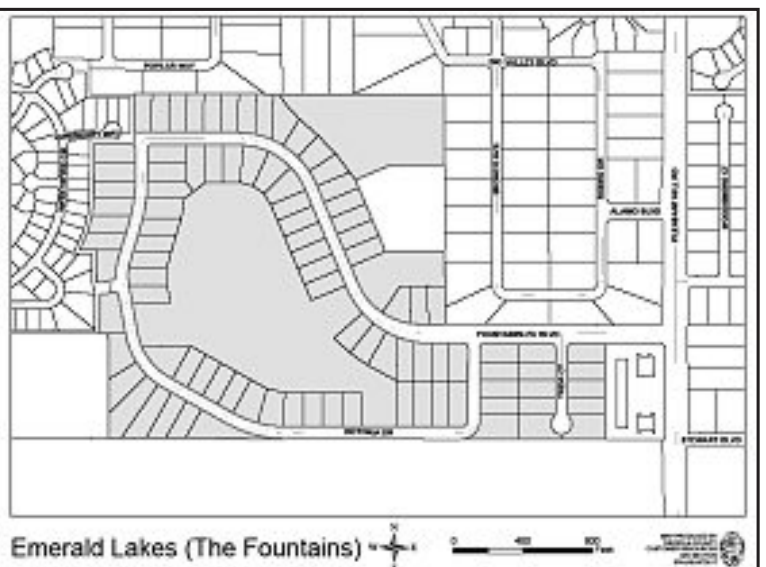
The assessments will be collected on the ad valorem tax bill to be mailed in November 2017, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday between 8:00 a.m. and 5:00 p.m.



COUNTY COMMISSION OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Emerald Lakes (The Fountains) MSBU pursuant to the Emerald Lakes (The Fountains) Ordinance No. 00-30 enacted by the Board on December 4, 2000. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, provision, improvement and operation of stormwater management, the installation, maintenance and operation of street lighting, and the improvement and maintenance of the common areas, entrance, and internal roadway islands within the Municipal Service Benefit Unit. The proposed fiscal year 2017-2018 special non-ad valorem assessments will be increased from \$200.72 to \$287.02 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$287.02 per parcel**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2017-2018 is \$27,553.92.

The hearing will be held at **5:30 p.m. on Thursday, September 7, 2017** or soon thereafter as it may be heard, at the Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 3 days prior to the date of the hearing.

Because the maintenance assessment will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

Should you have any questions regarding the maintenance assessment, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

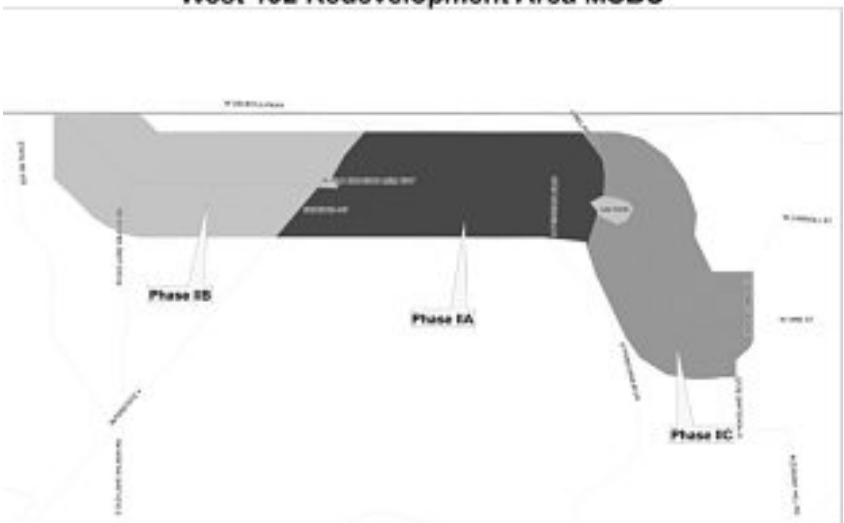
Ad Number: **5115540-1**
 Client Name: **Osceola County Special Assessments**
 Insertion Number: **Advertiser:**
 Size: **3 x 10.5**
 Color Type: **B&W**
 Section/Page/Zone: **Osceola Zone/J002/OSC**
 Description: **Solid Waste**

Publication Date: 08/13/2017

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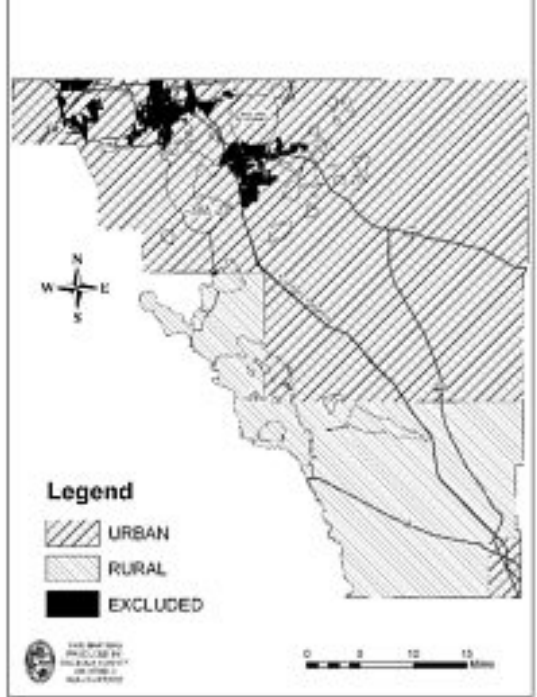
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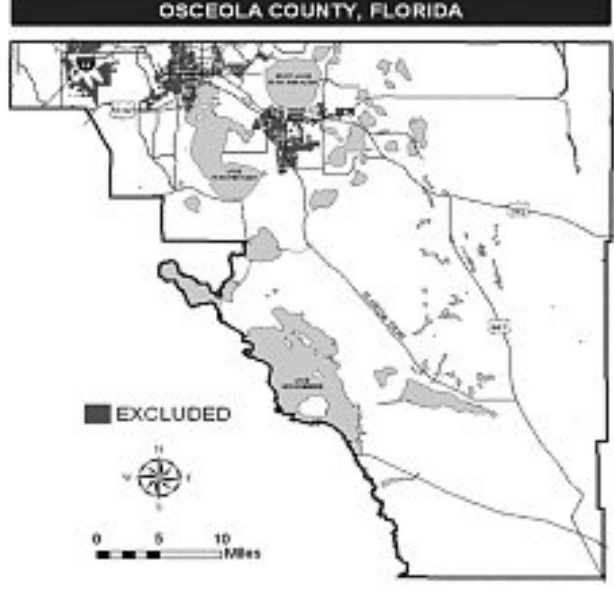
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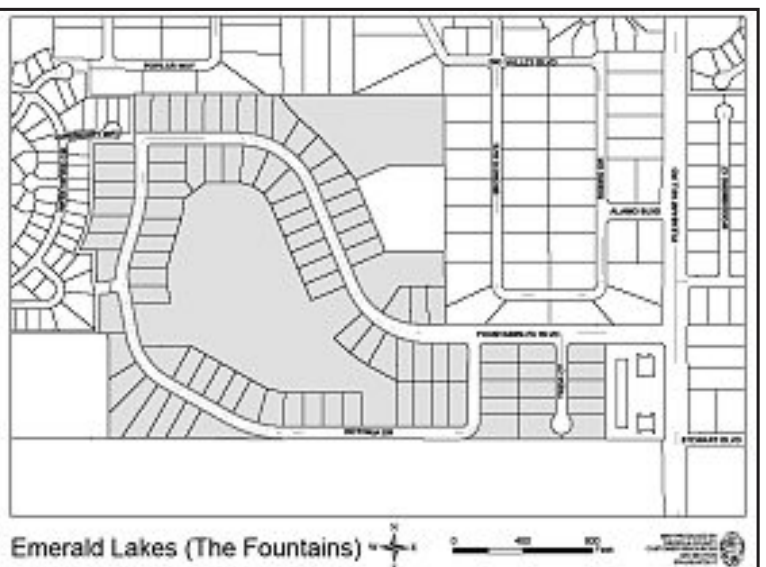
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WHAT'S HAPPENING

Continued from Page J3

Advance registration required. 6-7:30 p.m. Sept. 19, Orange County University of Florida IFAS Extension, 6021 S. Conway Road, Orlando, \$10 per person, 407-254-9200.

Growing herbs in the home vegetable garden: Learn about those that will grow successfully and when to plant them in the Central Florida garden. Advance registration required. 6:30-8 p.m. Sept. 21, Orange County University of Florida IFAS Extension, 6021 S. Conway Road, Orlando, \$5 per household, 407-254-9200.

Culture
Orlando Shakes Open House: Hosted by Orlando Shakespeare Theater in partnership with UCF (Orlando Shakes), the event will include an open rehearsal of Orlando Shakes' production of "Man of La Mancha," theater production demonstrations, story times with characters from the Theater's Children's Series shows, a props and costume museum, and more. 2-11:30 p.m. Aug. 19, John and Rita Lowndes Shakespeare Center, 812 E. Rollins St., Orlando, and on the lawn in Loch Haven Park, 777 E. Princeton St., Orlando, free, 407-447-1700.

Baroque Chamber Orchestra: Featuring musical selections from Bach, Britten, Brahms and Gaga. Presented by Performing Art of Maitland. 4 p.m. Sept. 10, Venue on the Lake: The Maitland Civic Center, 641 S. Maitland Ave., Maitland, \$10, 321-303-1404.

Festival/Show
Baseball Card and Memorabilia Show: More than 40 tables of dealers buying and selling cards and memorabilia. Proceeds benefit world mission trips to Thailand, Cambodia, etc., and centers like Teen Challenge. 9 a.m.-4 p.m. Aug. 26, Sheraton Orlando North, 600 N. Lake Destiny Drive, Maitland, admission is free, 352-589-7981.
Mineral, gem, rock and fossil show: Sponsored by the Central Florida Mineral and Gem Society, a

not-for-profit educational organization. Vendors will offer beads, minerals, gemstones, custom jewelry, fossils, artifacts, and metaphysical stones. There will also be a silent auction, door prizes, demonstrations and family activities. 1-6 p.m. Oct. 6, 10 a.m.-6 p.m. Oct. 7, 10 a.m.-5 p.m. Oct. 8, Florida National Guard Armory, 2809 S. Ferncreek Ave., Orlando, \$5 adults, \$2 students, 321-663-8805.

Fossil Fair: Fossils, rocks, minerals, artifacts, educational exhibits, children's dig pit, silent auctions and supplies. 9 a.m.-5 p.m. Oct. 28, 10 a.m.-4 p.m. Oct. 29, Central Florida Fairgrounds, 4603 W. Colonial Drive, Orlando, \$4 for adults, \$1 for children, 407-699-9274.

Friday Festival: Featuring more than 70 local artisans of all genres, numerous Central Florida-based small businesses and nonprofit organizations with products and offerings ranging from health and fitness, to beauty and fashion, as well as community service opportunities. 5:30-9:30 p.m. the first Friday of every month, Baldwin Park, New Broad Street, Orlando, free, 407-442-2666.

Craft fair: Featuring knit and crochet items, baby quilts, floral arrangements, jewelry and wooden crafts. 9 a.m.-2 p.m. the first Tuesday of the month (except July), Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, free, 407-277-1821.

Fundraiser
Orchid auction: Sponsored by the Greater Orlando Orchid Society. Viewing begins at 6:15 p.m. Auction begins at 6:45 p.m. Aug. 15, Beardall Senior Center, 800 S. Delaney Ave., Orlando, admission is free, 407-695-2122.

United for a Purpose: There will be drinks and hors d'oeuvres. Proceeds will benefit Variety Florida - The Children's Charity for kids with mobility challenges. 6-8 p.m. Aug. 14, Citrus Club, 255 S. Orange Ave., Orlando,

\$10-\$15 in advance, \$20 at the door, 407-992-4000.

Divas and Dudes tribute show: A tribute concert to singing legends featuring Jacqueline Jones and hosted by Bob Frier of FOX 35. Performers include Jones, pianist Jean Prosper; singer Linda Cole and others. Proceeds will benefit the Steinway Society of Central Florida. 5:30 p.m. cocktail reception, followed by the concert from 6:30-8:30 p.m. Aug. 20, Orlando Museum of Art, 2416 N. Mills Ave., Orlando, \$50 for Steinway members, \$60 for nonmembers, 407-339-3771.

Arts for Carts: A 1920s themed event featuring hors d'oeuvres catered by Walt Disney World Catering, dancing, an art-filled silent auction, raffles and door prizes. All proceeds will assist LoveyLoaves Rescue & Sanctuary programs that support and save dogs that are physically disabled or suffering from illnesses. 7:30 p.m. Aug. 26, Disney's Boardwalk Resort, \$55, 407-494-2707.

5K Sickle Cell Walk-A-Thon and Health Fair: Sponsored by The Sickle Cell Disease Association of Tri-County Florida to raise community awareness and funds for this debilitating disease. 8 a.m.-noon Sept. 30, Eagle Nest Park, 5165 Metrowest Blvd., Orlando, \$15, 407-298-8871.

Please turn to Page J5



Notice of Action

IN THE CIRCUIT COURT OF THE NINTH JUDICIAL CIRCUIT, IN AND FOR OSCEOLA COUNTY, FLORIDA DIVISION: 41

CASE NO.: 13-DP-67
 IN THE INTEREST OF T. S., DOB: 02/08/2002 N. B., DOB: 06/30/2006 MINOR CHILDREN.

NOTICE OF ACTION AND OF ADVISORY HEARING FOR TERMINATION OF PARENTAL RIGHTS

STATE OF FLORIDA TO: James Lord (unknown address) A Petition for Termination of Parental Rights under oath has been filed in this court regarding the above-referenced children; you are to appear before Judge Patricia Strawbridge, on September 18th, 2017, at 11:00 a.m., at the Osceola County Courthouse at 2 Courthouse Square, Courtroom 4C, Kissimmee, FL 34741, for a TERMINATION OF PARENTAL RIGHTS ADVISORY/JUDICATORY HEARING. You must appear on the date and time specified.

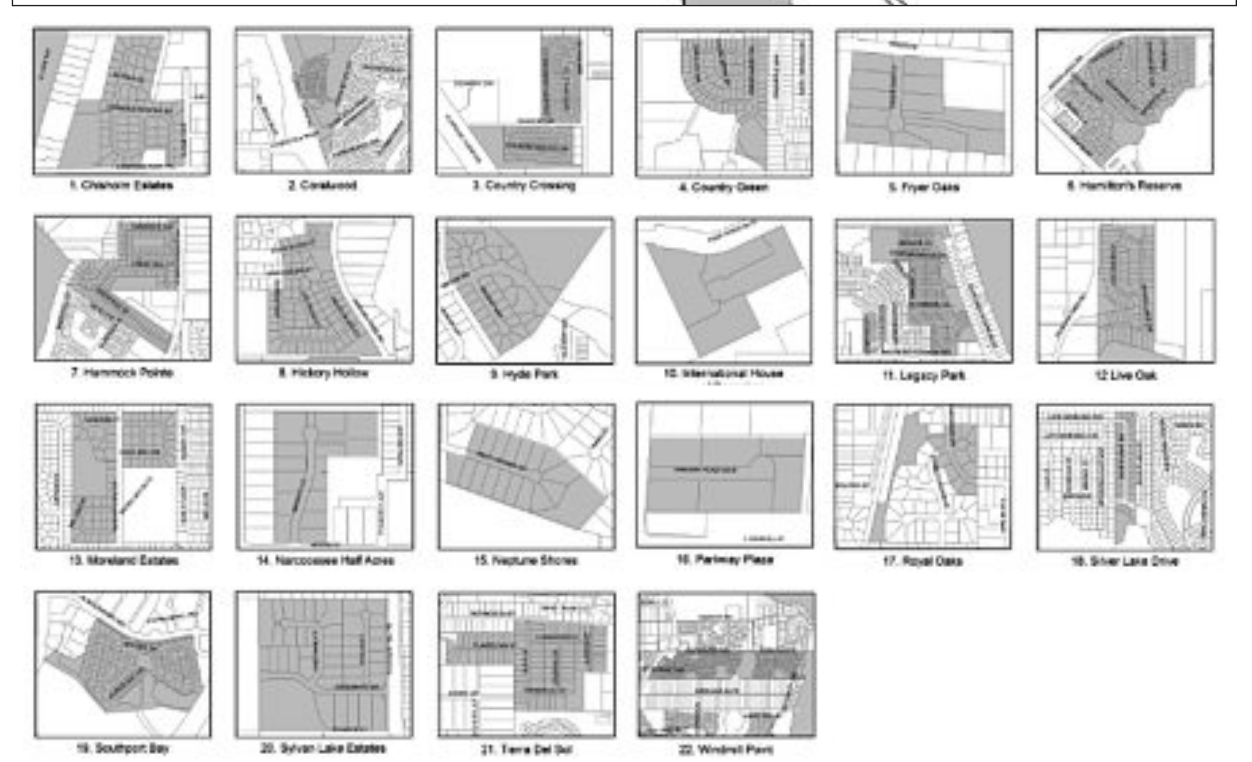
FAILURE TO PERSONALLY APPEAR AT THIS ADVISORY HEARING CONSTITUTES CONSENT TO THE TERMINATION OF PARENTAL RIGHTS TO THESE CHILDREN. IF YOU FAIL TO APPEAR ON THE DATE AND TIME SPECIFIED YOU MAY LOSE ALL LEGAL RIGHTS TO THE CHILDREN WHOSE INITIALS APPEAR ABOVE. Pursuant to Sections 39.802(4)(d) and 63.082(6)(g), Florida Statutes, you are hereby informed of the availability of private placement with an adoption entity, as defined in Section 63.032(3), Florida Statutes.

DISABILITIES NOTICE: If you are a person with a disability who needs any accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the ADA Coordinator, Court Administration, Osceola County Courthouse, 2 Courthouse Square, Suite 630, Kissimmee, Florida, (407) 742-2417, at least 7 days before your scheduled court appearance, or immediately upon receiving this notification if the time before the scheduled appearance is less than 7 days; if you are hearing or voice impaired, call 711.

WITNESS my hand as the Clerk of said Court and the Seal, this 1st day of August, 2017.
 CLERK OF THE CIRCUIT COURT (Seal)
 By: /s/ Deputy Clerk
 OSC511271 86, 873, 820 & 827/2017

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

STORM WATER LOCATION MAP: OSCEOLA COUNTY, FLORIDA



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund the maintenance of stormwater management facilities located within the following MSBUs: Chisholm Estates, Coralwood, Country Crossing, Country Green, Fryer Oaks, Hamilton's Reserve, Hammock Pointe, Hickory Hollow, Hyde Park, International House of Pancakes, Legacy Park, Live Oak, Moreland Estates, Narcoossee Half Acres, Neptune Shores, Parkway Plaza, Royale Oaks, Silver Lake Drive, Southport Bay, Sylvan Lake Estates, Tierra Del Sol, Windmill Point.

The hearing will be held at 5:30 p.m. on Thursday, September 7, 2017 or soon thereafter as it may be heard, at the Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 3 days prior to the date of the hearing.

The maintenance assessments have been proposed to fund the County's cost to provide mowing, landscape services, inlet/outlet cleaning, aquatic weed control, pond repair, structure inspections, insurance and program administration for stormwater management facilities located within the MSBUs and will be based upon the relative stormwater burden generated by each parcel of property, measured in equivalent residential units (ERUs). One ERU will be assigned to each single-family or mobile home lot. The number of ERUs for other types of property will be calculated individually, as described in Resolutions adopted by the Board: Resolution Nos. 10-044R on May 3, 2010, and 12-078R on July 2, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

MSBU	RATE	MSBU	RATE	MSBU	RATE
1. Chisholm Estates	\$38.41	9. Hyde Park	\$45.85	17. Royale Oaks	\$40.59
2. Coralwood	\$67.00	10. International House of Pancakes	\$677.26	18. Silver Lake Drive	\$42.90
3. Country Crossing	\$20.21	11. Legacy Park	\$30.74	19. Southport Bay	\$72.41
4. Country Green	\$111.30	12. Live Oak	\$80.67	20. Sylvan Lake Estates	\$121.27
5. Fryer Oaks	\$155.73	13. Moreland Estates	\$26.60	21. Tierra Del Sol	\$37.96
6. Hamilton's Reserve	\$18.32	14. Narcoossee Half Acres	\$104.00	22. Windmill Point	\$82.25
7. Hammock Pointe	\$51.89	15. Neptune Shores	\$45.26		
8. Hickory Hollow	\$103.73	16. Parkway Plaza	\$177.65		

The County expects to collect a total of \$108,008.68 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolutions Nos. 10-044R, and 12-078R. Copies of Resolutions Nos. 10-044R, and No. 12-078R; and the Preliminary Assessment Roll are available for inspection in the Office of Management and Budget located at 1 Courthouse Square, Kissimmee, Florida.

Because the maintenance assessment will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

Should you have any questions regarding the maintenance assessment, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

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WHAT'S HAPPENING

Continued from Page J4

Barbecue, Beer and Bluegrass: An annual celebration of the history of South Orange County and a fundraiser for the Pine Castle Historical Society. The 70th anniversary of the Pine Castle Volunteer Firemen will be celebrated. 6-9 p.m. Oct. 6, Bagshaw Park, 405 Larue Ave., Edgewood, admission is free, barbecue and beverage is \$20 with kids 10 or younger free, 407-716-1566.

Health

Movement as Medicine for Parkinson's: Presented by The Florida Hospital Parkinson Outreach Center, the dance program incorporate various forms of movement to address balance, flexibility, range of motion and spatial awareness, with live musical accompaniment. Advance registration required. 2-3:15 p.m. the first and third Thursday of the month, Florida Hospital Seventh-day Adventist Church, 2800 N. Orange Ave., Orlando, free, 407-303-5295.

Exercise for those with Parkinson's disease: Rock Steady Boxing is a non-contact form of exercise that helps those battling Parkinson's disease. noon Tuesdays and Thursdays, Wadeview Community Center, 2177 S. Summerlin Ave., Orlando, \$15, 917-853-9102.

Tools to quit smoking class: Sponsored by the Florida Area Health Education Center Network and the Florida Department of Health. Free carbon monoxide testing, materials, and nicotine patches for participants (while supplies last). Advance registration required. 12:30-2 p.m. Aug. 31, Florida Hospital Winter Garden, 2000 Fowler Grove Blvd., Winter Garden, free, 877-252-6094.

Living Healthy program: A six-week workshop designed for people living with an ongoing or chronic health condition such as arthritis, high blood pressure, depression, heart disease, chronic pain, anxiety, multiple sclerosis, fibromyalgia and others. Space limited, advance registration required. This Stanford University program is offered through the Senior Resource Alliance - Area Agency on Aging of Central Florida. 1-3:30 p.m. Wednesdays, Sept. 6-Oct. 11, Freedom & Cystic Fibrosis Pharmacies, 3901 E. Colonial Drive, Orlando, free, 407-898-4427.

Quit Smoking Now program: Sponsored by the Florida Area Health Education Center Network and the Florida Department of Health. The weekly program offers free carbon monoxide testing workbook and incentives and free nicotine patches for participants (while supplies last). Advance registration required. 10-11 a.m. Mondays, Sept. 11, Oct. 9, Winter Park Memorial Hospital, 1925 Mizell Ave, Winter Park, free, 877-252-6094.

Medicare education seminar: Patti Ankl, independent benefit consultant, will explain what Medicare is and how it works, prescription drug coverage, the difference between Medicare Supplement plans

and Medicare Advantage, and how to get extra help with your plans. Advance registration required. 12:15 p.m. Sept. 20, Blanchard Park YMCA, 10501 Jay Blanchard Trail, Orlando, free, 407-230-2215.

Tools to quit smoking class: Sponsored by the Florida Area Health Education Center Network and the Florida Department of Health. Free carbon monoxide testing, materials, and nicotine patches for participants (while supplies last). Advance registration required. 10-11:30 a.m. Sept. 26, WellMed at Lake Copeland, 3160 Southgate Commerce Blvd., Suite 34, Orlando, free, 877-252-6094.

Kids & Family

Ballet and Hip Hop: 5:30-6:15 p.m. beginner hip hop (ages 6-9), 6:15-7 p.m. ballet (ages 3-6), 7-7:45 p.m. advance hip hop (ages 9-12) Tuesdays, College Park Community Center at 2393 Elizabeth Ave, Orlando, \$30 per month, 505-610-0254.

Ballet and Hip Hop: 5:30-6:15 p.m. beginner hip hop (ages 6-9), 6:15-7 p.m. ballet (ages 3-6), 7-7:45 p.m. advance hip hop (ages 9-12) Thursdays, Colonial Town Community Center, 1517 Lake Highland Drive, Orlando, \$30 per month, 505-610-0254.

A Healthier Taste of the J: Featuring classic local food vendors, new healthier food vendors, a health fair, and children's activities. Noon-3 p.m. Aug. 27, Jack & Lee Rosen Jewish Community Center, 1184 S. Apopka-Vineland Road, Orlando, admission is free, 407-387-5330.

Library

Forever Dancers: The group encompasses dance lovers of different ethnicities, ages and backgrounds performing styles of dance ranging from Latin and contemporary to ballet and jazz. 11 a.m. Aug. 26, Orlando Public Library, 101 E. Central Blvd., Orlando, free, 407-835-7323.

Recreation

Line dance: Proceeds benefit the Elks/Does Charity Fund. 6-8 p.m. Thursdays, Elks Lodge #1079, 12 N. Primrose Drive, Orlando, \$5, 407-247-9704.

Ballroom dance class: Proceeds benefit the Elks Charity Fund. 6 p.m. intermediate/advanced, 7 p.m. beginner Tuesdays, Elks Lodge #1079, 12 N. Primrose Drive, Orlando, \$10, 407-227-4883.

Bingo: Early Bird begins at 5:45 p.m. Proceeds benefit the Elks Charity Fund. 6:45 p.m. Mondays, Elks Lodge #1079, 12 N. Primrose Drive, Orlando, \$15-\$25, 407-894-1079.

Beginning race walking: Orange County Parks and Recreation Division is offering a beginning race walking program for ages 12 or older. Advance registration required. 8:05-9 a.m. Sundays; 5-5:55 p.m. Mondays, Magnolia Park, 2929 Binion Road, Apopka, free, 407-886-4231.

Bingo: Proceeds benefit church charities. Doors open 5:30 p.m. Early bird 6:15 p.m. Mondays, Incarnation Catholic Church, 1515

Edgewater Drive, Orlando, \$8-\$12, 407-425-1355.

Square and line dancing: 7:15 p.m. workshop for mainstream figures, 8-10 p.m. mainstream square dance with line dances between tips, Wednesdays, Whirl and Twirl Dance Club, 6949 Venture Circle, Orlando, \$5, 407-679-2882.

Round and square dancing: 7:30 p.m. early rounds, 8-10 p.m. plus square dance with rounds between tips, Fridays, Whirl and Twirl Dance Club, 6949 Venture Circle, Orlando, \$5, 407-679-2882.

Singles

Ballroom dance: Belles and Beaus Dance Club will have a dance with ballroom, line and Latin music by The Soft Touch. 7-9:30 p.m. Wednesdays, Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, \$5, 407-644-4200.

Dance: Belles and Beaus Dance Club will have a "Band Appreciation" dance celebrating their longtime

band The Soft Touch, which will provide ballroom, line and Latin music. Singles and couples welcome. 7-9:30 p.m. Aug. 16, Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, \$5, 407-644-4200.

Social/Hobby Clubs

Central Florida Railway Historical Society: Warren Jennison will present a program about logging railroads. 7 p.m. Aug. 14, Central Florida Railroad Museum, 101 S. Boyd St., Winter Garden, free, 407-656-0559.

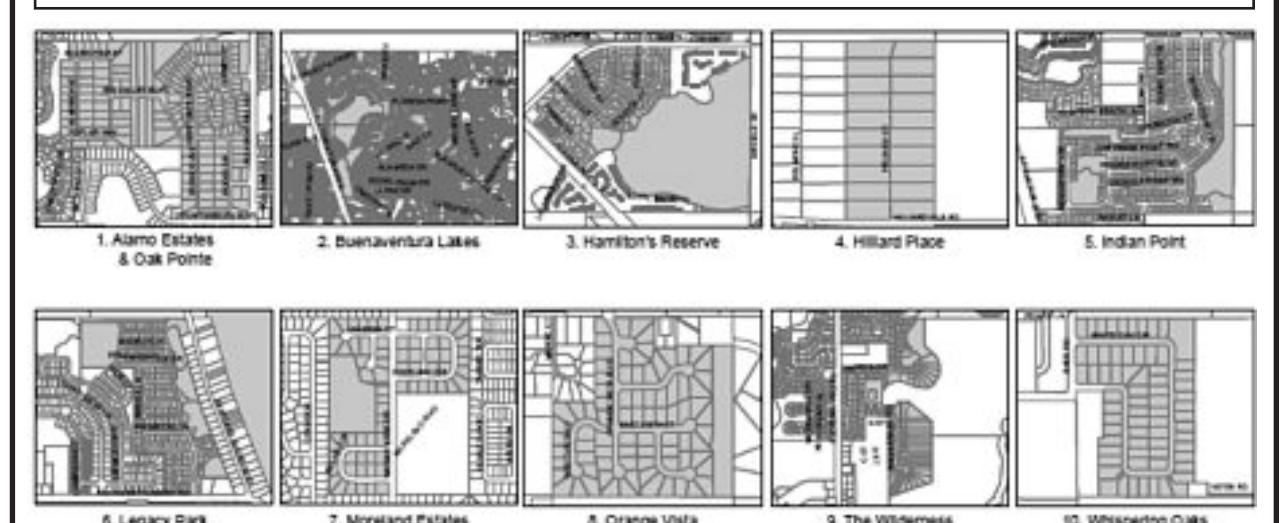
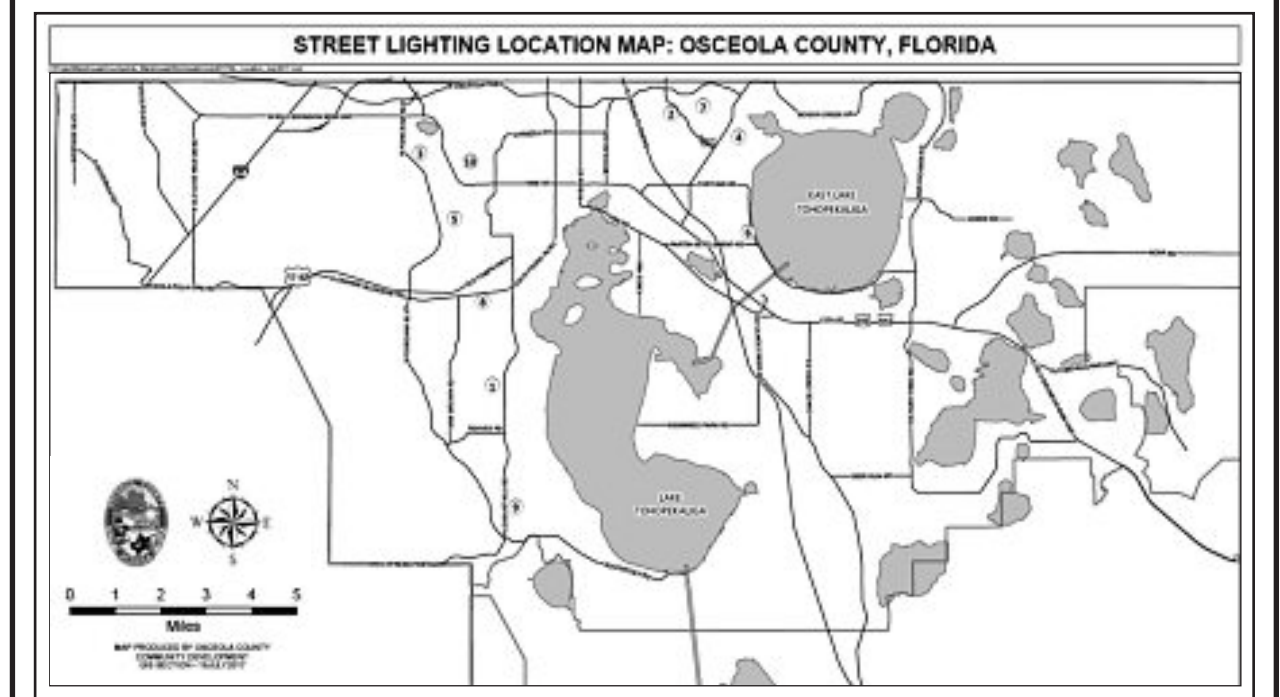
Military Order of the Purple Heart, General Bob Betts Central Florida Chapter: Recipients of the Purple Heart and guests welcome. 7 p.m. Aug. 16, Elks Lodge, 12 Primrose Drive, Orlando, free, 407-491-8874.

Joseph Rassel of the Sentinel staff compiled this report. To submit an item e-mail communityevents@orlandosentinel.com.

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NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund streetlights located within the MSBUs depicted in the map above and listed below: Alamo Estates and Oak Pointe, Buenaventura Lakes, Hamilton's Reserve, Hilliard Place, Indian Point, Legacy Park, Moreland Estates, Orange Vista, The Wilderness, and Whispering Oaks. The hearing will be held at 5:30 p.m. on Thursday, September 7, 2017 or soon thereafter as it may be heard, at the Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 3 days prior to the date of the hearing.

The streetlight assessments have been proposed to fund the County's cost to provide street lights for the MSBUs, including insurance and program administration and will be based upon the total number of platted lots on the date the assessment is imposed, as described in the following resolutions adopted by the Board: Resolution Nos. 10-050R adopted on May 3, 2010, 11-068R adopted on August 8, 2011, 13-044R adopted on June 3, 2013, and 12-079R adopted on July 2, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

MSBU	RATE	MSBU	RATE
1. Alamo Estates & Oak Pointe	\$51.49	6. Legacy Park	\$249.61
2. Buenaventura Lakes	\$8.98	7. Moreland Estates	\$38.75
3. Hamilton's Reserve	\$29.23	8. Orange Vista	\$23.43
4. Hilliard Place	\$64.58	9. The Wilderness	\$36.60
5. Indian Point	\$28.17	10. Whispering Oaks	\$31.22

The County expects to collect a total of \$137,699.76 from the streetlight assessments. A more specific description of the streetlight assessment program is set forth in Resolutions Nos. 10-050R, 11-068R, 13-044R, and 12-079R. Copies of Resolutions Nos. 10-050R, 11-068R, 13-044R, and 12-079R; and the Preliminary Assessment Roll are available for inspection in the Special Assessments Office located at 1 Courthouse Square, Kissimmee, Florida.

Because the streetlight assessment will be collected on the ad valorem tax bill, failure to pay the streetlight assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

Should you have any questions, regarding the street lighting assessment program, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, information relating to the streetlight assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

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APPENDIX D
FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

**CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chair of the Board of County Commissioners, or authorized agent of Osceola County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Solid Waste and Household Chemical Waste Service Assessments, Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, BVL Street Lighting Municipal Service Benefit Unit, Cane Brake Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Villas Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Johnson's Landing Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Old Oak Trail Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Osceola County Municipal Service Benefit Unit for Fire Rescue Services, Parkway Plaza Subdivision Pond Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble Pointe Subdivision Pond Municipal Service Benefit Unit, Pine Grove Estates Street Lighting Municipal Service Benefit Unit, Pine Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes Subdivision Pond Municipal Service Benefit Unit, Quail Wood Street Lighting Municipal

Service Benefit Unit, Raintree At Springlake Village Subdivision Pond Municipal Service Benefit Unit, Regal Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores Subdivision Pond Municipal Service Benefit Unit, Rolling Hills Estates Street Lighting Municipal Service Benefit Unit, Rolling Hills Estates Subdivision Pond Municipal Service Benefit Unit, Royale Oaks Subdivision Pond Municipal Service Benefit Unit, Sailfish Court Street Lighting Municipal Service Benefit Unit, Saratoga Park Subdivision Pond Municipal Service Benefit Unit, Silver Lake Drive Subdivision Pond Municipal Service Benefit Unit, Silverlake Estates Subdivision Pond Municipal Service Benefit Unit, Southport Bay Street Lighting Municipal Service Benefit Unit, Southport Bay Subdivision Pond Municipal Service Benefit Unit, Steeplechase Subdivision Pond Municipal Service Benefit Unit, Sylvan Lake Estates Subdivision Pond Municipal Service Benefit Unit, The Wilderness Street Lighting Municipal Service Benefit Unit, Tierra Del Sol Subdivision Pond Municipal Service Benefit Unit, Tops Terrace Municipal Service Benefit Unit, Turnberry Reserve Street Lighting Municipal Service Benefit Unit, Vacation Villas Subdivision Pond Municipal Service Benefit Unit, Valencia Woods Subdivision Pond Municipal Service Benefit Unit, Whispering Oaks Street Lighting Municipal Service Benefit Unit, Whispering Oaks Subdivision Pond Municipal Service Benefit Unit, Windmill Point Subdivision Pond Municipal Service Benefit Unit, Windward Cay Subdivision Pond Municipal Service Benefit Unit, Woods at Kings Crest Street Lighting Municipal Service Benefit Unit, Woods at Kings Crest & Ashley Reserve Subdivision Pond Municipal Service Benefit Unit, and Wren Drive Street Lighting Municipal Service Benefit Unit (the "MSBUs") (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described rolls to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2017.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above described Non-Ad Valorem Assessment Rolls this ____ day of _____, 2017.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

RESOLUTION NO. 17-122R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING A PHASE IIC CAPITAL ASSESSMENT ROLL AND A MAINTENANCE ASSESSMENT ROLL FOR THE WEST 192 REDEVELOPMENT AREA MUNICIPAL SERVICE BENEFIT UNIT; ESTABLISHING THE LIEN ASSOCIATED THEREWITH; DIRECTING THAT THE ASSESSMENT ROLL BE CERTIFIED TO THE OSCEOLA COUNTY TAX COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of Osceola County, Florida enacted Ordinance No. 95-08 (the "Original Ordinance") on July 31, 1995, and created the West 192 Redevelopment Area Municipal Service Benefit Unit for the purpose of imposing both capital assessments to finance the acquisition and construction of improvements to enhance the commercial viability of property located therein (the "Project") and maintenance assessments to fund the cost of maintaining the Project; and

WHEREAS, on October 23, 1995, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase I Project (the "Original Phase I Initial Assessment Resolution"), describing the method of assessing the cost of constructing and maintaining the Phase I Project (as defined therein) against the real property that will be specially benefited thereby; and

WHEREAS, on December 13, 1995, the Board adopted the Final Capital Assessment Resolution and Final Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase I Project, confirming the Original Initial Assessment Resolution and imposing Phase I Capital Assessments and Phase I Maintenance Assessments (as defined in the Original Phase I Initial Assessment Resolution); and

WHEREAS, on May 18, 1998, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIA Project (the "Original Phase IIA Initial Assessment Resolution"), describing the method of assessing the cost of constructing and maintaining the Phase IIA Project (as defined therein) against the real property that will be specially benefited thereby; and

WHEREAS, on June 22, 1998, the Board adopted the Final Capital Assessment Resolution and Final Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIA Project, confirming the Original Phase IIA Initial Assessment Resolution and imposing Phase IIA Capital Assessments and Phase IIA Maintenance Assessments (as defined in the Original Phase IIA Initial Assessment Resolution); and

WHEREAS, on April 19, 1999, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIB Project (the "Original Phase IIB Initial Assessment Resolution"), describing the method of

assessing the cost of constructing and maintaining the Phase IIB Project (as defined therein) against the real property that will be specially benefited thereby; and

WHEREAS, on May 24, 1999, the Board adopted the Final Capital Assessment Resolution and Final Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIB Project, confirming the Original Phase IIB Initial Assessment Resolution and imposing Phase IIB Capital Assessments and Phase IIB Maintenance Assessments (as defined in the Original Phase IIB Initial Assessment Resolution); and

WHEREAS, on May 5, 2003, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIC Project (the "Original Phase IIC Initial Assessment Resolution"), describing the method of assessing the cost of constructing and maintaining the Phase IIC Project (as defined therein) against the real property that will be specially benefited thereby; and

WHEREAS, on June 2, 2003, the Board adopted the Final Capital Assessment Resolution and Final Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIC Project, confirming the Original Phase IIC Initial Assessment Resolution and imposing Phase IIC Capital Assessments and Phase IIC Maintenance Assessments (as defined in the Original Phase IIC Initial Assessment Resolution); and

WHEREAS, on August 27, 2007, the Board enacted Ordinance No. 07-21, amending the Original Ordinance to permit the imposition of maintenance assessments at uniform rate throughout the West 192 Redevelopment Area Municipal Service Benefit Unit (the Original Ordinance, as amended by Ordinance No. 07-021, being referred to herein as the "Ordinance"); and

WHEREAS, on August 27, 2007, the Board adopted Resolution No. 07-037R, amending the Original Phase I Initial Assessment Resolution, the Original Phase IIA Initial Assessment Resolution, the Original Phase IIB Initial Assessment Resolution, and the Original Phase IIC Initial Assessment Resolution to implement maintenance assessments at a uniform rate throughout the West 192 Redevelopment Area Municipal Service Benefit Unit (the Original Phase I Initial Assessment Resolution, the Original Phase IIA Initial Assessment Resolution, the Original Phase IIB Initial Assessment Resolution, and the Original Phase IIC Initial Assessment Resolution, as amended by Resolution No. 07-037, being referred to herein as the "Initial Assessment Resolution"); and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to adopt an "Annual Capital Assessment Resolution" during its budget adoption process for each Fiscal Year to approve the Phase I Capital Assessment Roll, Phase IIA Capital Assessment Roll, Phase IIB Capital Assessment Roll and Phase IIC Capital Assessment Roll for each Fiscal Year; and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to adopt an "Annual Maintenance Assessment Resolution" during its budget adoption process for each Fiscal Year to approve the Maintenance Assessment Roll for each Fiscal Year; and

WHEREAS, notice of public hearing to consider assessment rates have been mailed to each affected property owner within the West 192 Redevelopment Area Municipal Service Benefit Unit, the affidavit of mailing being attached as Appendix A; and

WHEREAS, notice of public hearing to consider assessment rate increases for West 192 Redevelopment Area Municipal Service Benefit Unit has been published in a newspaper generally circulated within the County, the proof of publication being attached hereto as Appendix B; and

WHEREAS, the Board has conducted a public hearing on this date at which comments and objections of all interested persons were heard and considered as required by law.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance, Chapter 125, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This is an Annual Capital Assessment Resolution and Annual Maintenance Assessment Resolution, as defined in the Ordinance. All capitalized terms herein shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

SECTION 3. APPROVAL OF PHASE I CAPITAL ASSESSMENT ROLL. Since the Phase I Obligations have been retired and the imposition of Phase I Capital Assessments is no longer required, no Phase I Capital Assessments will be imposed for Fiscal Year 2017-2018.

SECTION 4. APPROVAL OF PHASE IIA CAPITAL ASSESSMENT ROLL. Since the Phase IIA Obligations have been retired and the imposition of Phase IIA Capital Assessments is no longer required, no Phase IIA Capital Assessments will be imposed for Fiscal Year 2017-2018.

SECTION 5. APPROVAL OF PHASE IIB CAPITAL ASSESSMENT ROLL. Since the Phase IIB Obligations have been retired and the imposition of Phase IIB Capital Assessments is no longer required, no Phase IIB Capital Assessments will be imposed for Fiscal Year 2017-2018.

SECTION 6. APPROVAL OF PHASE IIC CAPITAL ASSESSMENT ROLL. The Phase IIC Capital Assessment Roll for the West 192 Redevelopment Area Municipal Service Benefit Unit, on file in the County's Office of Management and Budget, is hereby approved for Fiscal Year 2017-2018, based upon the rates set forth below:

(A) The Phase IIC Pedestrian Capital Assessment Rate is hereby established at \$597.00 per \$1,000,000 of Factored Pedestrian Value.

(B) The Phase IIC Vehicular Capital Assessment Rate is hereby established at \$539.00 per \$1,000,000 of Factored Vehicular Value.

SECTION 7. APPROVAL OF MAINTENANCE ASSESSMENT ROLL. The Maintenance Assessment Roll for the West 192 Redevelopment Area Municipal Service Benefit

Unit, is on file in the County's Office of Management and Budget, is hereby approved for Fiscal Year 2017-2018, based upon the rates set forth below:

(A) The Maintenance Assessment Rate is hereby established at \$697.00 per \$1,000,000 of Factored Pedestrian Value.

(B) The Maintenance Assessment Rate is hereby established at \$484.20 per \$1,000,000 of Factored Vehicular Value.

SECTION 8. COLLECTION OF ASSESSMENTS.

(A) The special assessments reflected in the Phase IIC Capital Assessment Roll approved pursuant to Section 6 hereof and the Maintenance Assessment Roll approved pursuant to Section 7 hereof shall be collected pursuant to the Uniform Assessment Collection Act. The Chair/Vice Chair of the Board of County Commissioners is hereby authorized to execute the Certificate to Non-Ad Valorem Assessment Roll Form DR-408 for each Capital Assessment Roll and the County Manager is hereby authorized and directed to deliver or cause the delivery of the Form DR-408, the Capital Assessment Roll and the Maintenance Assessment Roll to the Tax Collector, in the manner prescribed by section 197.3632, Florida Statutes.

(B) The Phase IIC Capital Assessments and Maintenance Assessments shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included Phase IIC Capital Assessment Roll and Maintenance Assessment Roll as of January 1, 2017, the lien date for ad valorem taxes.

SECTION 9. CERTIFICATION OF ASSESSMENT ROLLS. The Phase IIC Capital Assessment Roll and Maintenance Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Phase IIC Capital Assessment Roll and Maintenance Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 10. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 7th day of September, 2017.

OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair
Board of County Commissioners

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

As authorized for execution at the Board of
County Commissioners meeting of:

APPENDIX A

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING


STATE OF FLORIDA
COUNTY OF OSCEOLA

BEFORE ME, the undersigned authority, personally appeared Marisela Lopez, who, after being duly sworn, deposes and says:

1. I, Marisela Lopez, as Special Assessments Advisor for Osceola County, Florida, am responsible for mailing notices to property located within West 192 Redevelopment Area Municipal Service Benefit Unit, as required by Section 3.08 of Ordinance No. 95-08, as amended by Ordinance No. 07-21 (collectively, the "Ordinance"), creating the West 192 Redevelopment Area Municipal Service Benefit Unit.

2. On or before August 18, 2017, I mailed, or directed the mailing of, a notice by first class mail (including the Property Appraiser's Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments), to the owner of each parcel of Nonresidential Property (as defined in the Ordinance) within the West 192 Redevelopment Area Municipal Service Benefit Unit that will be subject to a Capital Assessment or Maintenance Assessment (as defined in the Ordinance), in conformance with Section 3.08 of the Ordinance, at the address shown on the real property assessment tax roll maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

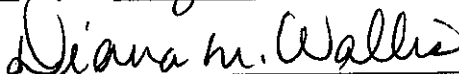

Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Marisela Lopez, who is personally known to me or who has produced _____ as identification and did (did not) take an oath.

WITNESS, my hand and official seal this 20th day of August, A.D., 2017.




Signature of person taking acknowledgment

Diana M. Wallis
Name of acknowledger (printed)

My commission expires: 10/21/2018

APPENDIX B

PROOF OF PUBLICATION

Ad Number: 5115545-1
 Insertion Number:
 Size: 3 x 10.5
 Color Type: B&W

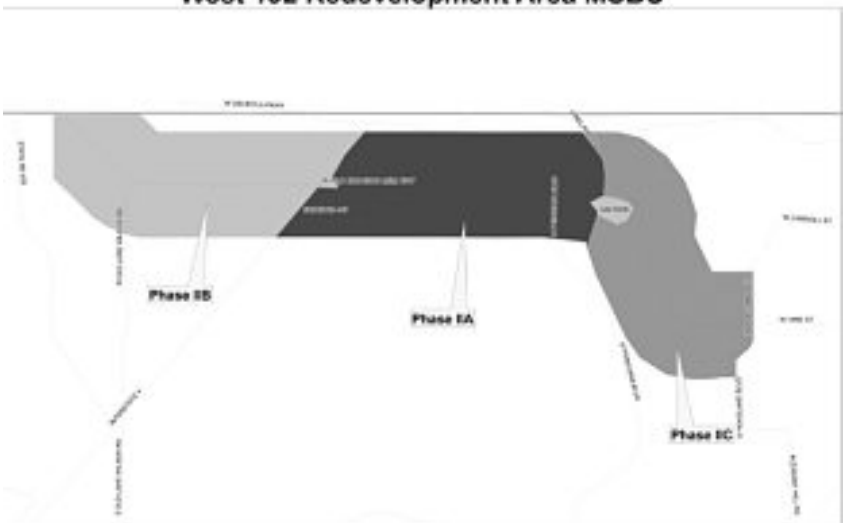
Client Name: Osceola County Special Assessments
 Advertiser: Osceola Zone/J002/OSC
 Section/Page/Zone: W-192
 Description:

Publication Date: 08/13/2017

This E-Sheet(R) is provided as conclusive evidence that the ad appeared in The Orlando Sentinel on the date and page indicated. You may not create derivative works, or in any way exploit or repurpose any content.

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

West 192 Redevelopment Area MSBU



The Board of County Commissioners of Osceola County, Florida, has been imposing Capital Assessments and Maintenance Assessments against certain parcels of nonresidential property within the West 192 BeautiVacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included on this November's ad valorem tax bills. The hearing will be held on **Thursday, September 7, 2017 at 5:30 p.m., or soon thereafter as it may be heard, at the County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida.** All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. Any person wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100, at least 3 days prior to the date of the hearing.

The Board intends to impose Capital Assessments to pay principal and interest on the bonds issued for construction of the Phase II improvements (sidewalks, benches, signage, lighting, landscaping, bus shelters and similar improvements) located in Area C (west of Hoagland Boulevard and east of a point approximately 1,590 feet east of State Road 535). The bonds issued for construction of the Phase I improvements (guidemarkers, roadway palms and associated landscaping) located throughout the West 192 BeautiVacation Area and the Phase II improvements in Area A and B have already been retired. In addition, the Board intends to impose Maintenance Assessments to pay for administration of the West 192 BeautiVacation Project, maintenance of the Phase I and Phase II improvements and assessment collection costs.

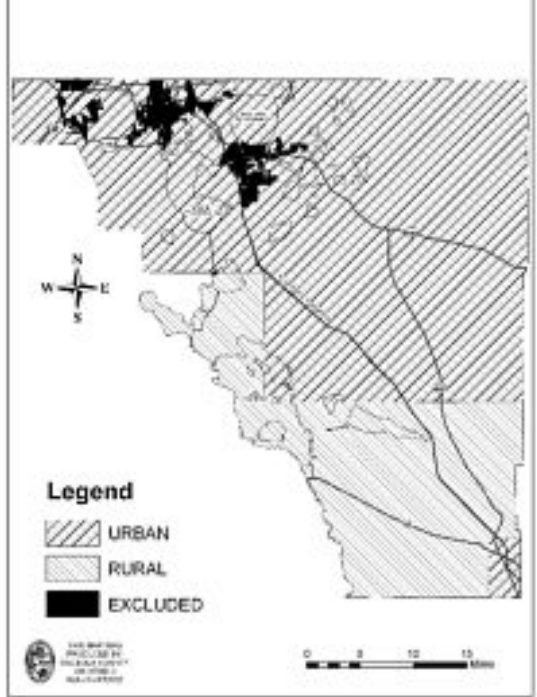
The Capital Assessment and Maintenance Assessment for each parcel of property will be based upon its value for ad valorem tax purposes, factored, where appropriate, to reflect the property's proximity to the improvements. A more specific description of the Capital Assessments and Maintenance Assessments is set forth in various resolutions approved by the Board, copies of which are available for inspection at the Special Assessments Office, located at 1 Courthouse Square, Suite 2100, Kissimmee, Florida.

The Capital Assessments and Maintenance Assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Failure to pay the Capital Assessments and Maintenance Assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

Should you have any questions, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose solid waste service assessments against certain improved residential property located within those portions of the unincorporated area of the County designated as "Urban" and "Rural" in the map shown above.

Assessments in the Urban Service Area will fund curbside pick-up of solid waste and recyclables. Assessments in the Rural Service Area will fund rural drop-off facilities for solid waste and recyclables. Assessments will not be imposed against commercial property, residential parcels twenty acres or larger in size that are served with commercial containers, most multi-family residential property and residential property located in certain resort areas.

The assessment will be computed by multiplying the number of residential service units on each parcel by the rate of assessment. The proposed fiscal year 2017-2018 assessments will increase from \$205.57 per service unit to \$210.84 per service unit to fund the Universal Solid Waste Program.

The assessment breakdown for each residential service unit is as follows:

- \$198.16 (contract collectors or drop-off stations and customer service)
- 4.57 (assessment roll preparation and Tax Collector fees)
- 8.11 (early payment discount)
- \$210.84

The \$8.11 is the discount that will be received if the tax bill is paid in November. Paying in November would reduce the assessment to \$202.73. Smaller discounts are available if the tax bill is paid in December, January or February.

The solid waste service assessment will be collected on the ad valorem tax bill. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. A more specific description of the solid waste service assessment program is set forth in Resolution No. 12-081R, adopted by the Board on July 9, 2012 as amended by Resolution No. 13-020R, adopted by the Board on February 25, 2013. Copies of Resolution Nos. 12-081R and 13-020R and the preliminary assessment roll are available for inspection at the Osceola County Special Assessments Office, Suite 2100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida.

A public hearing will be held by the Osceola County Board of County Commissioners on **Thursday, September 7, 2017 at 5:30 p.m.** or soon thereafter as it may be heard, at the Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida for the purpose of receiving public comment on the proposed solid waste service assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board within twenty days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least three days prior to the date of the hearing.

Should you have any questions regarding the solid waste services, please contact the Osceola County Solid Waste Department at (407) 742-7750. If you have any questions regarding the solid waste assessment, please contact the Special Assessments Office at (407) 742-1800. Additionally, information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS

Notice is hereby given that the County Commission of Osceola County will conduct a public hearing to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the unincorporated areas of Osceola County that constitute the boundaries of the Osceola County Municipal Service Benefit Unit for Fire Rescue Services.

The hearing will be held at 5:30 p.m. on September 7, 2017 or soon thereafter as it may be heard, in the County Commission Chambers, 1 Courthouse Square, Kissimmee, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. If a person decides to appeal any decision made by the County Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call (407)742-2100, at least 3 days prior to the date of the hearing.

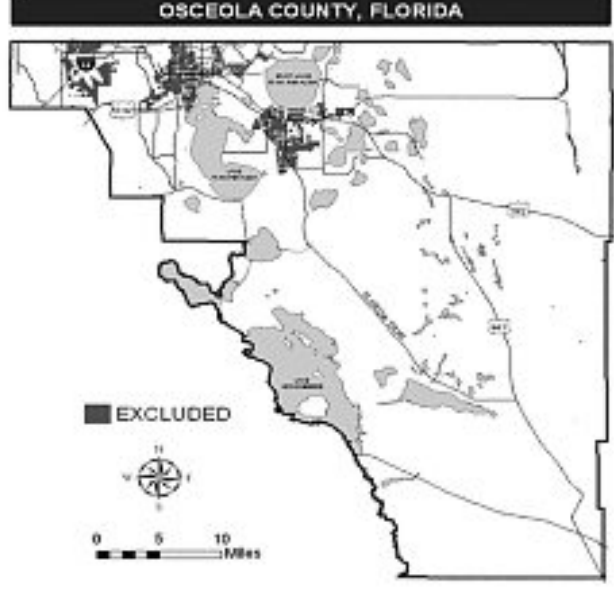
The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment schedule for the fiscal year beginning October 1, 2017:

FIRE RESCUE ASSESSMENTS	
Property Use Categories	Rates
Residential	\$212.22 per dwelling unit
Commercial	\$0.4070 per sq. ft.
Industrial/Warehouse	\$0.0569 per sq. ft.
Institutional	\$0.4487 per sq. ft.
Transient Occupancy	\$276.64 per Room/Unit/Space
Vacant Land	\$0.2114 per acre

Copies of the Fire Rescue Assessment Ordinance, the Amended and Restated Initial Assessment Resolution and the preliminary Assessment Roll are available for inspection at the Office of Management and Budget Department located at 1 Courthouse Square, Kissimmee, Florida.

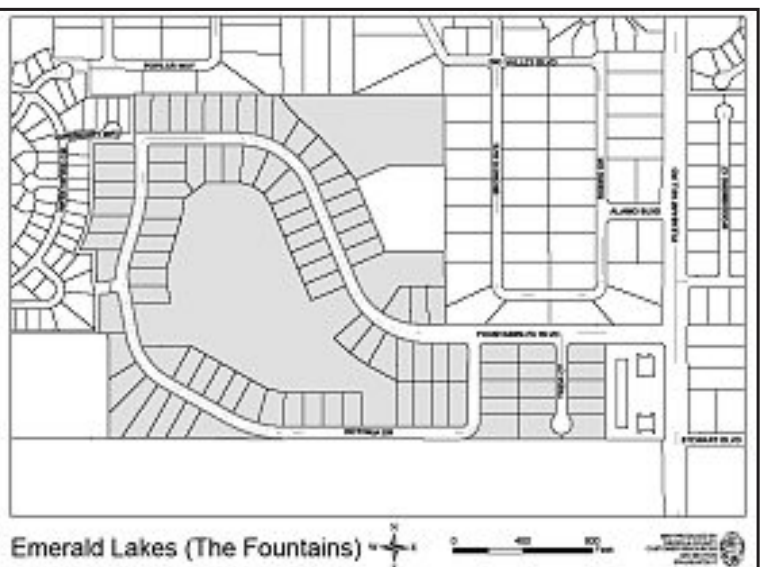
The assessments will be collected on the ad valorem tax bill to be mailed in November 2017, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday between 8:00 a.m. and 5:00 p.m.



COUNTY COMMISSION OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Emerald Lakes (The Fountains) MSBU pursuant to the Emerald Lakes (The Fountains) Ordinance No. 00-30 enacted by the Board on December 4, 2000. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, provision, improvement and operation of stormwater management, the installation, maintenance and operation of street lighting, and the improvement and maintenance of the common areas, entrance, and internal roadway islands within the Municipal Service Benefit Unit. The proposed fiscal year 2017-2018 special non-ad valorem assessments will be increased from \$200.72 to \$287.02 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$287.02 per parcel**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2017-2018 is \$27,553.92.

The hearing will be held at **5:30 p.m. on Thursday, September 7, 2017** or soon thereafter as it may be heard, at the Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 3 days prior to the date of the hearing.

Because the maintenance assessment will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

Should you have any questions regarding the maintenance assessment, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

APPENDIX C

FORM OF CERTIFICATE

TO NON-AD VALOREM ASSESSMENT ROLL

**CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chair of the Board of County Commissioners, or authorized agent of Osceola County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the West 192 Redevelopment Area (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2017.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this ____ day of _____, 2017.

OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair
Board of County Commissioners

MILLAGE RATE RESOLUTIONS

Title	Page
Resolution 17-023R.....	1
Schedule A	3

RESOLUTION NO. 17-123R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2017-2018 BY MAJORITY VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Osceola County, Florida (the "Board") has previously certified proposed millage rates to the Osceola County Property Appraiser (the "Property Appraiser"), as required by Section 200.065(2)(b), Florida Statutes; and

WHEREAS, the Property Appraiser has delivered a notice of proposed property taxes by first-class mail to each taxpayer to be listed on the current year's assessment roll, including the proposed millage rates certified by the Board, as required by Section 200.069, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of a tentative budget and the proposed millage rates necessary to fund the tentative budget; and

WHEREAS, the proposed millage rates set forth in Schedule A do not exceed the rolled-back rate, adjusted for change in per capita Florida personal income, and may be imposed by majority vote of the Board;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA:

SECTION 1. ADOPTION OF PROPOSED MILLAGE RATES. The Board hereby adopts the proposed millage rates specified in Schedule A.

SECTION 2. CONFLICTS AND SEVERABILITY. All sections or parts of section of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 7th day of September, 2017.

**BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA**

By: _____
Chair/Vice Chair

**ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD**

By: _____
Clerk/ Deputy Clerk of the Board

As authorized for execution at the Board of
County Commissioners meeting of:

Resolution # 17-123R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2017-2018

Taxing Entity:	Certified FY17 Millage Rate:	Current Year Gross Taxable Value:	FY18 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:	FY18 Proposed Property Taxes:
Countywide	6.7000	\$ 22,950,927,882	6.6936	6.7000	0.10%	\$ 153,771,217
EMS MSTU	1.0682	\$ 17,617,620,491	1.0191	1.0682	4.82%	\$ 18,819,142
LIBRARY DISTRICT	0.3000	\$ 23,049,185,868	0.2855	0.3000	5.08%	\$ 6,914,756
SAVE OSCEOLA-DEBT	0.1570	\$ 23,049,185,868	0.1307	0.1497	14.54%	\$ 3,450,463
SAVE OSCEOLA-OPERATING	0.0500	\$ 23,049,185,868	0.0476	0.0500	5.04%	\$ 1,152,459
ANORADA	2.0630	\$ 3,938,377	1.9253	1.9183	-0.36%	\$ 7,555
BELLALAGO	0.3916	\$ 288,494,530	0.3820	0.3496	-8.48%	\$ 100,858
BLACKSTONE LANDING PH 1	1.1319	\$ 54,832,682	1.0568	1.0806	2.25%	\$ 59,252
EMERALD LAKES	0.1143	\$ 3,977,181	0.1057	0.3985	277.01%	\$ 1,585
HAMMOCK POINT	0.1968	\$ 25,601,268	0.1881	0.2117	12.55%	\$ 5,420
HAMMOCK TRAILS	0.7939	\$ 61,298,616	0.7663	1.3791	79.97%	\$ 84,537
HIDDEN HEIGHTS TRAIL	2.6410	\$ 1,139,606	2.4298	2.4298	0.00%	\$ 2,769
INDIAN RIDGE	3.7803	\$ 54,268,520	3.5362	3.5272	-0.25%	\$ 191,416
INDIAN RIDGE VILLAS	0.4703	\$ 37,628,130	0.4450	0.4754	6.83%	\$ 17,888
INDIAN WELLS	4.0000	\$ 63,641,245	3.6646	3.6633	-0.04%	\$ 233,137
INTERCESSION CITY	0.7024	\$ 12,258,231	0.6423	0.8451	31.57%	\$ 10,359
ISLE OF BELLALAGO	2.5502	\$ 44,505,631	2.4156	2.7632	14.39%	\$ 122,978
KING'S CREST	1.5883	\$ 10,398,585	1.4955	1.4798	-1.05%	\$ 15,388
KISSIMMEE ISLES	0.3622	\$ 7,919,985	0.3600	0.5937	64.92%	\$ 4,702
LINDFIELDS	0.8298	\$ 111,395,199	0.7728	0.7864	1.76%	\$ 87,601
LIVE OAK SPRINGS	0.1101	\$ 9,313,047	0.1004	0.4184	316.73%	\$ 3,897
ORANGE VISTA	0.0000	\$ 3,857,178	0.0000	0.0000	0.00%	\$ -
QUAIL RIDGE	1.0563	\$ 28,603,597	0.9599	1.0045	4.65%	\$ 28,732
RAINTREE PARK	1.4772	\$ 46,068,633	1.3444	1.3862	3.11%	\$ 63,860
REMINGTON	0.4046	\$ 183,781,652	0.3824	0.4305	12.58%	\$ 79,118
RESERVES AT PLEASANT HILL	0.2850	\$ 8,184,428	0.2726	0.2725	-0.04%	\$ 2,230
ROYAL OAKS PHASE 2-5	0.6950	\$ 2,356,256	0.6509	0.6506	-0.05%	\$ 1,533
SHADOW OAKS	0.3127	\$ 4,485,504	0.3046	0.3045	-0.03%	\$ 1,366
ST JAMES PARK	0.6379	\$ 4,284,405	0.6160	1.1549	87.48%	\$ 4,948
THE OAKS	0.1103	\$ 47,193,460	0.1038	0.2503	141.14%	\$ 11,813
WESTMINSTER GARDENS	0.0000	\$ 3,329,264	0.0000	0.0000	0.00%	\$ -
WINDMILL POINT	0.3101	\$ 26,001,881	0.2984	0.4491	50.50%	\$ 11,677
WINDWARD CAY	0.1787	\$ 15,151,034	0.1678	0.3507	109.00%	\$ 5,313
WINNERS PARK	1.8674	\$ 2,265,438	1.8345	1.8345	0.00%	\$ 4,156

Note: While millage increases that can be approved by simple majority vote are generally limited to 10%, higher increases are permitted if the rate approved in previous years was less than the maximum. Florida law permits the Board to approve each millage rate in the foregoing table by simple majority vote.

BUDGET RESOLUTION

Title	Page
Resolution 17-124R.....	1
Schedule A	3

RESOLUTION NO. 17-124R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2017-2018; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Osceola County Manager, as county budget officer, has prepared and presented a tentative budget to the Board of County Commissioners of Osceola County, Florida (the "Board"), as required by Section 129.03(3), Florida Statutes; and

WHEREAS, the Board has examined the tentative budget and made such changes as it deemed necessary; and

WHEREAS, the County Manager has computed the millage rates required to fund the tentative budget and the Board has certified proposed millage rates to the Osceola County Property Appraiser (the "Property Appraiser"), as required by Section 200.065(2)(b), Florida Statutes; and

WHEREAS, the Property Appraiser has delivered a notice of proposed property taxes by first-class mail to each taxpayer to be listed on the current year's assessment roll, including the proposed millage rates certified by the Board, as required by Section 200.069, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of a tentative budget and the proposed millage rates necessary to fund the tentative budget; and

WHEREAS, the Board has adopted Resolution No. 17-123R, adopting the proposed millage rates for Fiscal Year 2017-2018;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. ADOPTION OF TENTATIVE BUDGET. The tentative budget by fund and revenue/expense category for fiscal year 2017-2018 attached hereto as Schedule A is hereby approved and adopted.

SECTION 2. CONFLICTS AND SEVERABILITY. All sections or parts of section of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 7th day of September, 2017.

**BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA**

By: _____
Chair/Vice Chair

**ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD**

By: _____
Clerk/ Deputy Clerk of the Board

As authorized for execution at the Board of
County Commissioners meeting of:

Schedule A
 First Public Hearing
 BOCC Osceola County
 Total Summary

**Tentative
 FY18**

Revenues

Current Ad Valorem Taxes	185,272,125
PY Delinquent Ad Valorem Tax	63,000
Other Taxes	117,826,946
Permits, Fees & Special Assessments	81,495,353
Intergovernmental Revenue	91,754,123
Charges For Services	69,816,413
Judgment, Fines & Forfeits	2,245,292
Miscellaneous Revenues	6,018,864
Less 5% Statutory Reduction	-23,466,152

Subtotal 531,025,964

Transfers In	89,714,085
Other Sources	10,248,667
Fund Balance	375,850,816

Total Revenues 1,006,839,532

Expenditures

Personal Services	122,959,374
Operating Expenses	221,646,822
Capital Outlay	96,381,958
Debt Service	55,979,470
Grants and Aids	9,902,212

Subtotal 506,869,836

Transfers Out	169,835,496
Reserves - Operating	85,980,442
Reserves - Debt	57,194,888
Reserves - Capital	105,406,133
Reserves - Claims	22,335,648
Reserves - Assigned	22,034,826
Reserves - Restricted	7,853,871
Reserves - Stability	29,328,392

Total Expenditures 1,006,839,532

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY18**

001-General Fund

Revenues

Current Ad Valorem Taxes	153,771,217
PY Delinquent Ad Valorem Tax	52,000
Other Taxes	21,245,041
Permits, Fees & Special Assessments	5,775,452
Intergovernmental Revenue	32,162,902
Charges For Services	2,323,203
Judgment, Fines & Forfeits	1,160,643
Miscellaneous Revenues	2,077,096
Less 5% Statutory Reduction	-10,889,965
Subtotal	207,677,589
Transfers In	11,958,828
Other Sources	2,281,000
Fund Balance	67,049,176
Total Revenues	288,966,593

Expenditures

Personal Services	60,451,238
Operating Expenses	63,616,165
Capital Outlay	4,526,440
Grants and Aids	8,625,087
Subtotal	137,218,930
Transfers Out	100,666,908
Reserves - Operating	43,515,223
Reserves - Capital	117,788
Reserves - Assigned	3,301,148
Reserves - Restricted	69,510
Reserves - Stability	4,077,086
Total Expenditures	288,966,593

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

010-Designated Ad Valorem Tax

Revenues

Transfers In		7,100,454
	Total Revenues	7,100,454

Expenditures

Transfers Out		7,100,454
	Total Expenditures	7,100,454

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

101-TDT RIDA Tax Bond 2012 Project

Revenues

Fund Balance		7,998,937
	Total Revenues	7,998,937

Expenditures

Operating Expenses		343,049
	Subtotal	343,049
Reserves - Restricted		7,655,888
	Total Expenditures	7,998,937

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

102-Transportation Trust Fund

Revenues

Other Taxes	9,016,672
Permits, Fees & Special Assessments	180,250
Intergovernmental Revenue	2,008,303
Charges For Services	29,324
Miscellaneous Revenues	41,496
Less 5% Statutory Reduction	<u>-563,801</u>
Subtotal	10,712,244
Transfers In	7,120,845
Fund Balance	<u>3,751,029</u>
Total Revenues	<u><u>21,584,118</u></u>

Expenditures

Personal Services	10,470,089
Operating Expenses	6,839,356
Capital Outlay	463,375
Debt Service	<u>1,370,550</u>
Subtotal	19,143,370
Transfers Out	2,237,856
Reserves - Operating	<u>202,892</u>
Total Expenditures	<u><u>21,584,118</u></u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

103-Drug Abuse Treatment Fund

Revenues

Judgment, Fines & Forfeits 81,827
Less 5% Statutory Reduction -4,091

Subtotal 77,736

Fund Balance 2,281

Total Revenues 80,017

Expenditures

Transfers Out 80,017

Total Expenditures 80,017

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

104-Tourist Development Tax Fund

Revenues

Other Taxes	32,592,849
Charges For Services	2,484,048
Miscellaneous Revenues	1,122,235
Less 5% Statutory Reduction	-1,809,956
Subtotal	34,389,176
Other Sources	120,000
Fund Balance	47,161,413
Total Revenues	81,670,589

Expenditures

Personal Services	2,837,110
Operating Expenses	25,160,463
Capital Outlay	5,008,600
Subtotal	33,006,173
Transfers Out	4,858,139
Reserves - Operating	7,870,234
Reserves - Capital	34,433,880
Reserves - Stability	1,502,163
Total Expenditures	81,670,589

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

105-Fifth Cent Tourist Development Tax Fund

Revenues

Other Taxes	8,148,212
Miscellaneous Revenues	64,552
Less 5% Statutory Reduction	-410,638
Subtotal	7,802,126
Other Sources	20,000
Fund Balance	18,099,956
Total Revenues	25,922,082

Expenditures

Operating Expenses	2,453,074
Subtotal	2,453,074
Transfers Out	4,448,854
Reserves - Operating	6,310,641
Reserves - Capital	11,000,000
Reserves - Stability	1,709,513
Total Expenditures	25,922,082

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

106-Sixth Cent Tourist Development Tax Fund

Revenues

Other Taxes	8,148,212
Miscellaneous Revenues	30,000
Less 5% Statutory Reduction	<u>-408,911</u>
Subtotal	7,769,301
Fund Balance	<u>6,038,952</u>
Total Revenues	<u>13,808,253</u>

Expenditures

Operating Expenses	<u>7,270,287</u>
Subtotal	7,270,287
Transfers Out	141,638
Reserves - Operating	2,135,849
Reserves - Stability	<u>4,260,479</u>
Total Expenditures	<u>13,808,253</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

107-Library District Fund

Revenues

Current Ad Valorem Taxes	6,914,756
PY Delinquent Ad Valorem Tax	2,000
Intergovernmental Revenue	183,512
Charges For Services	88,067
Judgment, Fines & Forfeits	55,787
Miscellaneous Revenues	114,543
Less 5% Statutory Reduction	-358,008

Subtotal 7,000,657

Fund Balance 3,105,687

Total Revenues 10,106,344

Expenditures

Personal Services	57,088
Operating Expenses	6,090,708
Capital Outlay	222,908
Debt Service	557,791

Subtotal 6,928,495

Transfers Out 529,209

Reserves - Operating 1,407,865

Reserves - Debt 278,896

Reserves - Stability 961,879

Total Expenditures 10,106,344

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

109-Law Enforcement Trust Fund

Revenues

Other Sources	27,667
Fund Balance	400,000
Total Revenues	<u>427,667</u>

Expenditures

Transfers Out	427,667
Total Expenditures	<u>427,667</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

111-SHIP State Housing Initiative Program

Revenues

Intergovernmental Revenue	1,892,239
Charges For Services	13,400
Less 5% Statutory Reduction	-95,282
Subtotal	1,810,357
Fund Balance	2,356,597
Total Revenues	4,166,954

Expenditures

Personal Services	101,582
Operating Expenses	4,065,372
Subtotal	4,166,954
Total Expenditures	4,166,954

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

112-Emergency(911)Communications

Revenues

Intergovernmental Revenue	1,486,123
Charges For Services	10,000
Miscellaneous Revenues	4,000
Less 5% Statutory Reduction	-75,006

Subtotal	1,425,117
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Fund Balance	1,303,676
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Total Revenues	2,728,793
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Expenditures

Transfers Out	1,549,393
Reserves - Operating	351,774
Reserves - Capital	827,626

Total Expenditures	2,728,793
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Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

115-Court Facilities Fund

Revenues

Charges For Services	1,273,482
Miscellaneous Revenues	58,161
Less 5% Statutory Reduction	-63,673
Subtotal	1,267,970
Fund Balance	9,478,388
Total Revenues	10,746,358

Expenditures

Operating Expenses	103,000
Capital Outlay	268,220
Subtotal	371,220
Transfers Out	660,354
Reserves - Operating	147,996
Reserves - Capital	9,566,788
Total Expenditures	10,746,358

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

118-Homeless Prevention & Rapid Rehousing

Revenues

Intergovernmental Revenue		427,318
	Subtotal	427,318
	Total Revenues	427,318

Expenditures

Operating Expenses		427,318
	Subtotal	427,318
	Total Expenditures	427,318

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

122-NEIGHBORHOOD STABIL PROGRAM 3

Revenues

Intergovernmental Revenue		110,326
	Subtotal	110,326
	Total Revenues	110,326

Expenditures

Operating Expenses		110,326
	Subtotal	110,326
	Total Expenditures	110,326

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

123-TDT Ref & Imp 2012 Project

Revenues

Miscellaneous Revenues 50,000
Less 5% Statutory Reduction -2,500

Subtotal 47,500

Fund Balance 23,465

Total Revenues 70,965

Expenditures

Capital Outlay 20,000

Subtotal 20,000

Reserves - Capital 50,965

Total Expenditures 70,965

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

125-Environmental Land Maintenance

Revenues

Current Ad Valorem Taxes	1,152,459
Miscellaneous Revenues	11,000
Less 5% Statutory Reduction	-58,173
Subtotal	1,105,286
Transfers In	32,631
Fund Balance	1,577,584
Total Revenues	2,715,501

Expenditures

Personal Services	300,473
Operating Expenses	596,529
Capital Outlay	245,000
Subtotal	1,142,002
Transfers Out	172,828
Reserves - Operating	290,398
Reserves - Stability	1,110,273
Total Expenditures	2,715,501

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

128-Subdivision Pond MSBU

Revenues

Permits, Fees & Special Assessments 690,652
Less 5% Statutory Reduction -34,532

Subtotal 656,120

Fund Balance 229,340

Total Revenues 885,460

Expenditures

Operating Expenses 744,690

Subtotal 744,690

Transfers Out 140,770

Total Expenditures 885,460

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments 286,631
Less 5% Statutory Reduction -14,332

Subtotal 272,299

Fund Balance 137,275

Total Revenues 409,574

Expenditures

Operating Expenses 394,349

Subtotal 394,349

Transfers Out 15,225

Total Expenditures 409,574

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

130-Court Related Technology Fund

Revenues

Charges For Services	897,208
Miscellaneous Revenues	4,500
Less 5% Statutory Reduction	-45,085
Subtotal	856,623
Transfers In	57,293
Fund Balance	334,721
Total Revenues	1,248,637

Expenditures

Personal Services	477,648
Operating Expenses	539,645
Capital Outlay	130,900
Subtotal	1,148,193
Transfers Out	84,198
Reserves - Operating	16,246
Total Expenditures	1,248,637

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

134-Countywide Fire Fund

Revenues

Current Ad Valorem Taxes	18,819,142
PY Delinquent Ad Valorem Tax	9,000
Permits, Fees & Special Assessments	33,779,804
Intergovernmental Revenue	87,532
Charges For Services	8,003,555
Miscellaneous Revenues	870,540
Less 5% Statutory Reduction	<u>-3,050,879</u>
Subtotal	58,518,694
Transfers In	3,685,636
Fund Balance	<u>28,022,509</u>
Total Revenues	<u><u>90,226,839</u></u>

Expenditures

Personal Services	39,653,768
Operating Expenses	12,176,367
Capital Outlay	539,821
Debt Service	<u>1,968,364</u>
Subtotal	54,338,320
Transfers Out	11,883,076
Reserves - Operating	15,008,159
Reserves - Debt	1,471,754
Reserves - Capital	5,465,919
Reserves - Stability	<u>2,059,611</u>
Total Expenditures	<u><u>90,226,839</u></u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

136-Homestead Foreclosure Mediation Fund

Revenues

Charges For Services	58,320
Miscellaneous Revenues	440
Less 5% Statutory Reduction	<u>-2,938</u>
Subtotal	55,822
Fund Balance	66,072
Total Revenues	<u>121,894</u>

Expenditures

Personal Services	60,369
Operating Expenses	<u>13,087</u>
Subtotal	73,456
Reserves - Restricted	48,438
Total Expenditures	<u>121,894</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

137-HOME Fund

Revenues

Intergovernmental Revenue		696,402
	Subtotal	696,402
Transfers In		53,598
	Total Revenues	750,000

Expenditures

Personal Services		29,009
Operating Expenses		435,863
Grants and Aids		285,128
	Subtotal	750,000
	Total Expenditures	750,000

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

139-Criminal Justice Training

Revenues

Judgment, Fines & Forfeits 66,585
Less 5% Statutory Reduction -3,329

Subtotal 63,256

Fund Balance 19,583

Total Revenues 82,839

Expenditures

Transfers Out 82,839

Total Expenditures 82,839

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

141-Boating Improvement Fund

Revenues

Permits, Fees & Special Assessments	102,934
Miscellaneous Revenues	10,374
Less 5% Statutory Reduction	<u>-5,666</u>
Subtotal	107,642
Fund Balance	<u>127,106</u>
Total Revenues	<u>234,748</u>

Expenditures

Transfers Out	8,462
Reserves - Capital	<u>226,286</u>
Total Expenditures	<u>234,748</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

142 - Mobility Fee East Zone

Revenues

Permits, Fees & Special Assessments 1,098,163
Less 5% Statutory Reduction -54,908

Subtotal 1,043,255

Fund Balance 1,338,928

Total Revenues 2,382,183

Expenditures

Capital Outlay 1,961,926

Subtotal 1,961,926

Reserves - Capital 420,257

Total Expenditures 2,382,183

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

143 - Mobility Fee West Zone

Revenues

Permits, Fees & Special Assessments 9,588,766
Less 5% Statutory Reduction -479,438

Subtotal 9,109,328

Fund Balance 3,344,267

Total Revenues 12,453,595

Expenditures

Capital Outlay 2,789,850

Subtotal 2,789,850

Reserves - Capital 9,663,745

Total Expenditures 12,453,595

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

145 - Red Light Cameras

Revenues

Judgment, Fines & Forfeits 523,302
Less 5% Statutory Reduction -26,165

Subtotal 497,137

Fund Balance 23,952

Total Revenues 521,089

Expenditures

Operating Expenses 517,000

Subtotal 517,000

Reserves - Operating 4,089

Total Expenditures 521,089

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

146 - TDT RIDA Phase II Tax Bond 2016 Project

Revenues

Fund Balance		1,124,395
	Total Revenues	1,124,395

Expenditures

Reserves - Capital		1,124,395
	Total Expenditures	1,124,395

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

148-Building Fund

Revenues

Permits, Fees & Special Assessments	7,548,720
Charges For Services	137,600
Miscellaneous Revenues	105,289
Less 5% Statutory Reduction	-389,580

Subtotal	7,402,029
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Fund Balance	12,915,720
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Total Revenues	20,317,749
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Expenditures

Personal Services	3,398,243
Operating Expenses	908,335
Capital Outlay	285,782

Subtotal	4,592,360
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Transfers Out	347,968
Reserves - Operating	925,758
Reserves - Capital	1,500,000
Reserves - Stability	12,951,663

Total Expenditures	20,317,749
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY18**

149-East 192 CRA

Revenues

Miscellaneous Revenues		1,100
Less 5% Statutory Reduction		-55
	Subtotal	1,045
Transfers In		351,195
Fund Balance		124,548
	Total Revenues	476,788

Expenditures

Operating Expenses		248,985
	Subtotal	248,985
Transfers Out		4,317
Reserves - Operating		42,217
Reserves - Restricted		50,000
Reserves - Stability		131,269
	Total Expenditures	476,788

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

150-West 192 Development Authority

Revenues

Miscellaneous Revenues 22,198
Less 5% Statutory Reduction -1,110

Subtotal 21,088

Transfers In 4,092,089
Fund Balance 1,608,160

Total Revenues 5,721,337

Expenditures

Personal Services 404,040
Operating Expenses 4,047,061
Capital Outlay 515,000

Subtotal 4,966,101

Transfers Out 55,549
Reserves - Operating 699,687

Total Expenditures 5,721,337

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

151-CDBG Fund

Revenues

Intergovernmental Revenue		1,486,387
	Subtotal	1,486,387
	Total Revenues	1,486,387

Expenditures

Personal Services		166,858
Operating Expenses		659,529
Grants and Aids		660,000
	Subtotal	1,486,387
	Total Expenditures	1,486,387

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

152-Muni Svcs Tax Units MSTU Fund

Revenues

Current Ad Valorem Taxes 1,164,088
Less 5% Statutory Reduction -58,206

Subtotal 1,105,882

Fund Balance 390,633

Total Revenues 1,496,515

Expenditures

Operating Expenses 1,231,311
Capital Outlay 65,870

Subtotal 1,297,181

Transfers Out 91,581

Reserves - Operating 64,113

Reserves - Stability 43,640

Total Expenditures 1,496,515

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

153-Muni Svcs Benefit Units MSBU Fund

Revenues

Permits, Fees & Special Assessments 43,723
Less 5% Statutory Reduction -2,186

Subtotal 41,537

Fund Balance 35,599

Total Revenues 77,136

Expenditures

Operating Expenses 35,769

Subtotal 35,769

Transfers Out 8,157

Reserves - Operating 3,175

Reserves - Restricted 30,035

Total Expenditures 77,136

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

154-Constitutional Gas Tax Fund

Revenues

Intergovernmental Revenue	4,292,348
Miscellaneous Revenues	14,994
Less 5% Statutory Reduction	<u>-215,367</u>
Subtotal	4,091,975
Transfers In	2,732,832
Fund Balance	<u>2,432,092</u>
Total Revenues	<u><u>9,256,899</u></u>

Expenditures

Operating Expenses	8,050,000
Capital Outlay	<u>1,200,000</u>
Subtotal	9,250,000
Transfers Out	<u>6,899</u>
Total Expenditures	<u><u>9,256,899</u></u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

155-West 192 MSBU Phase I

Revenues

Permits, Fees & Special Assessments	2,840,254
Miscellaneous Revenues	65,160
Less 5% Statutory Reduction	<u>-145,271</u>
Subtotal	2,760,143
Fund Balance	<u>916,396</u>
Total Revenues	<u>3,676,539</u>

Expenditures

Personal Services	208,246
Operating Expenses	2,599,234
Capital Outlay	<u>30,000</u>
Subtotal	2,837,480
Transfers Out	211,577
Reserves - Operating	<u>627,482</u>
Total Expenditures	<u>3,676,539</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		30,972,667
	Subtotal	30,972,667
	Total Revenues	30,972,667

Expenditures

Personal Services		235,139
Operating Expenses		162,085
Capital Outlay		30,243,446
Grants and Aids		331,997
	Subtotal	30,972,667
	Total Expenditures	30,972,667

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

158-Intergovernmental Radio Communications

Revenues

Charges For Services	787,621
Judgment, Fines & Forfeits	357,148
Miscellaneous Revenues	31,657
Less 5% Statutory Reduction	-58,821
Subtotal	1,117,605
Transfers In	681,268
Fund Balance	697,612
Total Revenues	2,496,485

Expenditures

Personal Services	334,705
Operating Expenses	1,726,242
Capital Outlay	30,000
Subtotal	2,090,947
Transfers Out	157,917
Reserves - Operating	247,621
Total Expenditures	2,496,485

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

168-Section 8 Fund

Revenues

Intergovernmental Revenue	13,918,320
Miscellaneous Revenues	24,040
Less 5% Statutory Reduction	<u>-1,202</u>
Subtotal	<u>13,941,158</u>
Fund Balance	879,350
Total Revenues	<u><u>14,820,508</u></u>

Expenditures

Personal Services	744,254
Operating Expenses	14,020,254
Capital Outlay	<u>56,000</u>
Subtotal	<u>14,820,508</u>
Total Expenditures	<u><u>14,820,508</u></u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

177-Fire Impact Fee Fund

Revenues

Permits, Fees & Special Assessments	643,906
Miscellaneous Revenues	5,000
Less 5% Statutory Reduction	<u>-32,445</u>
Subtotal	616,461
Fund Balance	<u>2,161,444</u>
Total Revenues	<u>2,777,905</u>

Expenditures

Operating Expenses	22,369
Capital Outlay	<u>2,661,749</u>
Subtotal	2,684,118
Transfers Out	41,345
Reserves - Capital	<u>52,442</u>
Total Expenditures	<u>2,777,905</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

178-Parks Impact Fee Fund

Revenues

Permits, Fees & Special Assessments	2,635,998
Charges For Services	769
Miscellaneous Revenues	35,000
Less 5% Statutory Reduction	-133,588
Subtotal	2,538,179

Fund Balance	2,236,856
Total Revenues	4,775,035

Expenditures

Operating Expenses	108,100
Capital Outlay	559,000
Subtotal	667,100

Transfers Out	136,235
Reserves - Capital	3,971,700
Total Expenditures	4,775,035

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

180-Inmate Welfare Fund

Revenues

Charges For Services	70,028
Miscellaneous Revenues	804,300
Less 5% Statutory Reduction	<u>-3,502</u>
Subtotal	870,826
Fund Balance	219,999
Total Revenues	<u>1,090,825</u>

Expenditures

Operating Expenses	401,510
Capital Outlay	<u>13,602</u>
Subtotal	415,112
Transfers Out	34,177
Reserves - Operating	120,720
Reserves - Stability	<u>520,816</u>
Total Expenditures	<u>1,090,825</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

189 - Second Local Option Fuel Tax Fund

Revenues

Other Taxes 8,557,534
Less 5% Statutory Reduction -427,877

Subtotal 8,129,657

Fund Balance 1,240,136

Total Revenues 9,369,793

Expenditures

Operating Expenses 8,868,639

Subtotal 8,868,639

Reserves - Operating 501,154

Total Expenditures 9,369,793

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

201-Limited GO Refunding Bonds, Series 2015

Revenues

Current Ad Valorem Taxes 1,207,777
Less 5% Statutory Reduction -60,389

Subtotal 1,147,388

Fund Balance 196,433

Total Revenues 1,343,821

Expenditures

Operating Expenses 22,140
Debt Service 281,500

Subtotal 303,640

Reserves - Debt 1,040,181

Total Expenditures 1,343,821

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

202-D/S Sales Tax Rev 2009

Revenues

Fund Balance		2,409,300
	Total Revenues	<u>2,409,300</u>

Expenditures

Debt Service		1,183,575
	Subtotal	<u>1,183,575</u>
Transfers Out		43,975
Reserves - Debt		1,181,750
	Total Expenditures	<u>2,409,300</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

204-TDT Tax Bonds Series 2012

Revenues

Permits, Fees & Special Assessments	300,000
Miscellaneous Revenues	4,524
Less 5% Statutory Reduction	<u>-15,226</u>
Subtotal	289,298

Transfers In	644,414
Fund Balance	<u>1,514,767</u>
Total Revenues	<u>2,448,479</u>

Expenditures

Debt Service	<u>928,493</u>
Subtotal	928,493

Reserves - Debt	<u>1,519,986</u>
Total Expenditures	<u>2,448,479</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

210-W 192 Phase IIC

Revenues

Permits, Fees & Special Assessments	349,165
Miscellaneous Revenues	1,794
Less 5% Statutory Reduction	<u>-17,548</u>
Subtotal	333,411
 Fund Balance	 531,384
Total Revenues	<u>864,795</u>

Expenditures

Debt Service	<u>443,713</u>
Subtotal	443,713
 Reserves - Debt	 <u>421,082</u>
Total Expenditures	<u>864,795</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

211 - Sales Tax Revenue Bonds Series 2015A

Revenues

Miscellaneous Revenues 4,314
Less 5% Statutory Reduction -216

Subtotal 4,098

Transfers In 3,322,171
Fund Balance 1,438,135

Total Revenues 4,764,404

Expenditures

Debt Service 2,876,269

Subtotal 2,876,269

Reserves - Debt 1,888,135

Total Expenditures 4,764,404

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

234-Ltd GO Bonds 2006

Revenues

Fund Balance

860,075

Total Revenues

860,075

Expenditures

Debt Service

827,444

Subtotal

827,444

Transfers Out

32,631

Total Expenditures

860,075

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

235-Infra Sales Surtax Series 2007

Revenues

Fund Balance		4,548,225
	Total Revenues	<u>4,548,225</u>

Expenditures

Debt Service		4,105,225
	Subtotal	<u>4,105,225</u>
Transfers Out		443,000
	Total Expenditures	<u>4,548,225</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

236-Capital Improvement Bond Series 2009

Revenues

Intergovernmental Revenue	2,029,744
Miscellaneous Revenues	43,802
Less 5% Statutory Reduction	<u>-103,677</u>
Subtotal	1,969,869
Transfers In	8,181,272
Fund Balance	<u>14,600,678</u>
Total Revenues	<u>24,751,819</u>

Expenditures

Debt Service	<u>10,113,205</u>
Subtotal	10,113,205
Reserves - Debt	<u>14,638,614</u>
Total Expenditures	<u>24,751,819</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

237-Sales Tax Ref Rev Bonds Series 2010

Revenues

Fund Balance		4,231,900
	Total Revenues	4,231,900

Expenditures

Transfers Out		4,231,900
	Total Expenditures	4,231,900

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

238-GO Bonds 2010

Revenues

Current Ad Valorem Taxes 2,242,686
Less 5% Statutory Reduction -112,134

Subtotal 2,130,552

Fund Balance 1,824,759

Total Revenues 3,955,311

Expenditures

Operating Expenses 43,532
Debt Service 2,053,319

Subtotal 2,096,851

Reserves - Debt 1,858,460

Total Expenditures 3,955,311

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

239-Infra S Tax Rev Refunding 2011

Revenues

Transfers In	3,771,426
Fund Balance	3,305,313
Total Revenues	<u>7,076,739</u>

Expenditures

Debt Service	3,701,176
Subtotal	<u>3,701,176</u>
Reserves - Debt	3,375,563
Total Expenditures	<u>7,076,739</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

240-TDT Ref & Imp 2012 Debt Svc

Revenues

Miscellaneous Revenues 12,286
Less 5% Statutory Reduction -614

Subtotal 11,672

Transfers In 5,537,209
Fund Balance 4,095,416

Total Revenues 9,644,297

Expenditures

Debt Service 5,480,006

Subtotal 5,480,006

Reserves - Debt 4,164,291

Total Expenditures 9,644,297

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

241-Infrastructure Sales Surtax Series 2015

Revenues

Miscellaneous Revenues 1,967
Less 5% Statutory Reduction -98

Subtotal 1,869

Transfers In 921,563
Fund Balance 655,772

Total Revenues 1,579,204

Expenditures

Debt Service 917,488

Subtotal 917,488

Reserves - Debt 661,716

Total Expenditures 1,579,204

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

242 - Sales Tax Revenue Refunding Bonds, Series 2016

Revenues

Miscellaneous Revenues 2,534
Less 5% Statutory Reduction -127

Subtotal 2,407

Transfers In 1,687,581
Fund Balance 844,694

Total Revenues 2,534,682

Expenditures

Debt Service 1,689,988

Subtotal 1,689,988

Reserves - Debt 844,694

Total Expenditures 2,534,682

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

243-DS TDT Rev Bond Series 2016

Revenues

Transfers In	1,381,594
Fund Balance	2,325,083
Total Revenues	<u>3,706,677</u>

Expenditures

Debt Service	1,375,946
Subtotal	<u>1,375,946</u>
Reserves - Debt	2,330,731
Total Expenditures	<u>3,706,677</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

244-Infrastructure Sales Tax Refunding Bonds Series 2017

Revenues

Transfers In		4,891,955
	Total Revenues	4,891,955

Expenditures

Debt Service		266,053
	Subtotal	266,053
Reserves - Debt		4,625,902
	Total Expenditures	4,891,955

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

245-Sales Tax Revenue Refunding Bonds Series 2017

Revenues

Transfers In	3,876,028
Fund Balance	214,883
Total Revenues	<u>4,090,911</u>

Expenditures

Debt Service	322,728
Subtotal	<u>322,728</u>
Reserves - Debt	3,768,183
Total Expenditures	<u>4,090,911</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

306-Local Option Sales Tax Fund

Revenues

Other Taxes	30,118,426
Miscellaneous Revenues	200,000
Less 5% Statutory Reduction	-1,515,921
Subtotal	28,802,505

Transfers In	1,986,227
Fund Balance	19,359,076
Total Revenues	50,147,808

Expenditures

Capital Outlay	8,172,705
Debt Service	3,957,494
Subtotal	12,130,199

Transfers Out	21,871,237
Reserves - Capital	16,146,372
Total Expenditures	50,147,808

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

315-Gen Cap Outlay Fund

Revenues

Transfers In	10,231,900
Fund Balance	10,584,536
Total Revenues	<u>20,816,436</u>

Expenditures

Capital Outlay	16,648,758
Subtotal	<u>16,648,758</u>
Reserves - Assigned	4,167,678
Total Expenditures	<u>20,816,436</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

328 - Special Purpose Capital Fund

Revenues

Other Sources		7,800,000
	Total Revenues	7,800,000

Expenditures

Capital Outlay		7,800,000
	Subtotal	7,800,000
	Total Expenditures	7,800,000

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

331-Countywide Fire Capital Fund

Revenues

Transfers In	5,244,819
Fund Balance	6,621,324
Total Revenues	<u>11,866,143</u>

Expenditures

Capital Outlay	7,342,110
Subtotal	<u>7,342,110</u>
Reserves - Capital	4,524,033
Total Expenditures	<u>11,866,143</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

401-Solid Waste Fund

Revenues

Permits, Fees & Special Assessments	15,630,935
Charges For Services	2,906,422
Miscellaneous Revenues	162,335
Less 5% Statutory Reduction	-934,985

Subtotal 17,764,707

Fund Balance 26,912,296

Total Revenues 44,677,003

Expenditures

Personal Services	1,346,104
Operating Expenses	13,405,064
Capital Outlay	170,000

Subtotal 14,921,168

Transfers Out	6,435,290
Reserves - Operating	4,768,396
Reserves - Capital	3,986,149
Reserves - Assigned	14,566,000

Total Expenditures 44,677,003

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

407-Osceola Parkway

Revenues

Charges For Services	15,556,986
Miscellaneous Revenues	17,633
Less 5% Statutory Reduction	-778,731
Subtotal	14,795,888
Fund Balance	9,030,160
Total Revenues	23,826,048

Expenditures

Personal Services	68,903
Operating Expenses	2,797,113
Capital Outlay	4,399,596
Debt Service	9,090,524
Subtotal	16,356,136
Transfers Out	100,221
Reserves - Operating	422,209
Reserves - Debt	4,619,694
Reserves - Capital	2,327,788
Total Expenditures	23,826,048

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

408-Poinciana Parkway

Revenues

Fund Balance		10,973,875
	Total Revenues	<u>10,973,875</u>

Expenditures

Debt Service		2,468,619
	Subtotal	<u>2,468,619</u>
Reserves - Debt		8,505,256
	Total Expenditures	<u>10,973,875</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

501-Workers Comp Internal Service Fund

Revenues

Charges For Services		3,964,864
	Subtotal	3,964,864
Fund Balance		7,628,053
	Total Revenues	11,592,917

Expenditures

Personal Services		73,948
Operating Expenses		2,100,994
	Subtotal	2,174,942
Transfers Out		236,713
Reserves - Operating		46,050
Reserves - Claims		9,135,212
	Total Expenditures	11,592,917

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

502-Property & Casualty Insurance Internal Service Fund

Revenues

Charges For Services		4,674,123
	Subtotal	4,674,123
Fund Balance		2,766,337
	Total Revenues	7,440,460

Expenditures

Personal Services		73,952
Operating Expenses		3,898,818
	Subtotal	3,972,770
Transfers Out		51,301
Reserves - Operating		38,908
Reserves - Claims		3,377,481
	Total Expenditures	7,440,460

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

503-Dental Insurance Internal Service Fund

Revenues

Charges For Services		920,568
	Subtotal	920,568
Fund Balance		568,625
	Total Revenues	1,489,193

Expenditures

Personal Services		54,317
Operating Expenses		909,244
	Subtotal	963,561
Transfers Out		12,841
Reserves - Operating		6,765
Reserves - Claims		506,026
	Total Expenditures	1,489,193

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

504-Health Insurance Internal Service Fund

Revenues

Charges For Services		21,704,516
	Subtotal	21,704,516
Fund Balance		8,287,845
	Total Revenues	29,992,361

Expenditures

Personal Services		55,449
Operating Expenses		20,664,296
	Subtotal	20,719,745
Transfers Out		141,607
Reserves - Operating		191,186
Reserves - Claims		8,939,823
	Total Expenditures	29,992,361

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

505-Life, LTD, Vol. Life Internal Service Fund

Revenues

Charges For Services		486,634
	Subtotal	486,634
Fund Balance		548,038
	Total Revenues	1,034,672

Expenditures

Personal Services		54,317
Operating Expenses		555,805
	Subtotal	610,122
Transfers Out		33,809
Reserves - Operating		13,635
Reserves - Claims		377,106
	Total Expenditures	1,034,672

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY18

510-Fleet Internal Service Fund

Revenues

Charges For Services		3,425,675
	Subtotal	3,425,675
Transfers In		169,257
	Total Revenues	3,594,932

Expenditures

Personal Services		1,302,525
Operating Expenses		2,263,745
Capital Outlay		11,300
	Subtotal	3,577,570
Transfers Out		17,362
	Total Expenditures	3,594,932

GENERAL FUND

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FUND 001 – GENERAL FUND SUMMARY

TRENDS & ISSUES

The General Fund accounts for revenues and expenditures of general governmental functions. This fund is the largest in the County which supports the operations of numerous departments such as our constitutional officers, corrections, community development, economic development, court administration, human services, facilities management, corrections, IT, human resources and animal services. .

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to an increase of five new Full Time Equivalent (FTE) positions. These positions are allocated in Community Development for two Development Review Inspectors, Corrections for a Research Analyst Statistician, Human Services for a JAG Grant Analyst, and the Commission Auditor’s Office for a Tax Compliance Officer. Other increases are associated with a 3% across the board raise for eligible non-IAFF employees recommended by the County Manager, adjustments associated with employee status changes, as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses increased due to cost associated with new positions and adjustments to the Medical Examiner and Tax Collector budgets. Other adjustments are due to updates to Overhead allocations and appropriating grant funding.**
- **Capital Outlay increased to allocate grant funding and funds associated with the additional positions, as well as re-budgets for Spillman upgrades, Courthouse and TAC projects.**
- **Transfers Out decreased primarily due to the Sheriff submitting a budget reduction.**
- **Reserves were adjusted in accordance with the Budget Policy.**

Overall, the FY18 Tentative Budget is \$288,966,593 which represents an increase of 1.7% over the FY17 Adopted Budget to fund County operations.

REVENUES

The General Fund functions are primarily funded with taxes and governmental fees. The main revenue source comes from Ad Valorem, which represents a 9.27% increase over the FY17 Adopted Budget and equates to \$13M in budgeted revenues, however, this amount is reduced by the amount of funding obligated to the East and West 192 Tax increment Funds (TIFs) in the amount of \$1.7M and an allocation to the Designated Ad Valorem Tax in the amount of \$7.1M which are recorded as an expense in the General Fund, therefore, is a reduction in Ad Valorem revenue in FY18. Other revenue sources such as Charges for Services are projected to decrease 20.6% while Communication Services Tax, State Shared Revenues and Local Government Half-Cent Sales Tax are projected to increase. This Fund also receives additional revenues from Fund Balance and Transfers In from other Funds.

Changes between the Recommended and Tentative Budgets are as follows:

- **Intergovernmental Revenue increased to appropriate grant funds.**
- **Transfers In increased due to the updated Cost Allocation Plan.**
- **Other Sources increased to appropriate funds for Franklin Friends donation.**
- **Fund Balance increased due to revised estimates.**

001-GENERAL FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Current Ad Valorem Taxes	\$ 140,722,639	\$ 153,771,217	\$ 153,771,217	\$ 0	\$ 13,048,578
PY Delinquent Ad Valorem Tax	\$ 31,000	\$ 52,000	\$ 52,000	\$ 0	\$ 21,000
Other Taxes	\$ 19,243,745	\$ 21,245,041	\$ 21,245,041	\$ 0	\$ 2,001,296
Permits, Fees & Special Assessments	\$ 4,611,010	\$ 5,775,452	\$ 5,775,452	\$ 0	\$ 1,164,442
Intergovernmental Revenue	\$ 31,058,606	\$ 32,097,931	\$ 32,162,902	\$ 64,971	\$ 1,104,296
Charges For Services	\$ 2,925,629	\$ 2,323,203	\$ 2,323,203	\$ 0	\$(602,426)
Judgment, Fines & Forfeits	\$ 1,223,739	\$ 1,160,643	\$ 1,160,643	\$ 0	\$(63,096)
Miscellaneous Revenues	\$ 2,182,809	\$ 2,077,096	\$ 2,077,096	\$ 0	\$(105,713)
<u>Less 5% Statutory Reduction</u>	<u>\$(10,056,709)</u>	<u>\$(10,889,965)</u>	<u>\$(10,889,965)</u>	<u>\$ 0</u>	<u>\$(833,256)</u>
Subtotal:	\$ 191,942,468	\$ 207,612,618	\$ 207,677,589	\$ 64,971	\$ 15,735,121
Transfers In	\$ 10,701,395	\$ 10,842,656	\$ 11,958,828	\$ 1,116,172	\$ 1,257,433
Other Sources	\$ 2,256,000	\$ 2,256,000	\$ 2,281,000	\$ 25,000	\$ 25,000
<u>Fund Balance</u>	<u>\$ 79,261,415</u>	<u>\$ 64,450,236</u>	<u>\$ 67,049,176</u>	<u>\$ 2,598,940</u>	<u>\$(12,212,239)</u>
REVENUES TOTAL:	\$ 284,161,278	\$ 285,161,510	\$ 288,966,593	\$ 3,805,083	\$ 4,805,315
EXPENDITURES:					
Personal Services	\$ 57,935,578	\$ 57,857,927	\$ 60,451,238	\$ 2,593,311	\$ 2,515,660
Operating Expenses	\$ 59,225,822	\$ 63,181,694	\$ 63,616,165	\$ 434,471	\$ 4,390,343
Capital Outlay	\$ 3,694,767	\$ 4,157,472	\$ 4,526,440	\$ 368,968	\$ 831,673
<u>Grants and Aids</u>	<u>\$ 8,759,087</u>	<u>\$ 8,135,087</u>	<u>\$ 8,625,087</u>	<u>\$ 490,000</u>	<u>\$(134,000)</u>
Subtotal:	\$ 129,615,254	\$ 133,332,180	\$ 137,218,930	\$ 3,886,750	\$ 7,603,676
Transfers Out	\$ 101,829,508	\$ 101,785,209	\$ 100,666,908	\$(1,118,301)	\$(1,162,600)
Reserves - Operating	\$ 42,557,989	\$ 43,075,018	\$ 43,515,223	\$ 440,205	\$ 957,234
Reserves - Capital	\$ 518,789	\$ 117,788	\$ 117,788	\$ 0	\$(401,001)
Reserves - Assigned	\$ 5,691,809	\$ 2,692,138	\$ 3,301,148	\$ 609,010	\$(2,390,661)
Reserves - Restricted	\$ 69,510	\$ 69,510	\$ 69,510	\$ 0	\$ 0
<u>Reserves - Stability</u>	<u>\$ 3,878,419</u>	<u>\$ 4,089,667</u>	<u>\$ 4,077,086</u>	<u>\$(12,581)</u>	<u>\$ 198,667</u>
EXPENDITURES TOTAL:	\$ 284,161,278	\$ 285,161,510	\$ 288,966,593	\$ 3,805,083	\$ 4,805,315

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER

TRENDS & ISSUES

This department provides funding for the BOCC/ County Manager's Office - 1211 and Medical Examiner - 2192.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurances and Overhead allocations.**

REVENUES

This cost center is supported by General Fund revenues to provide services that are mandated, such as elected representation, establishing and carrying out policy directions, and management of the Board's employees.

There were no changes between the Recommended and Tentative Budgets.

BOCC / COUNTY MANAGER

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5110000 - Executive Salaries	385,053	382,130	386,790	337,995	386,790	4,660
5120000 - Regular Salaries And Wages	714,721	827,398	816,689	656,571	832,537	5,139
5120002 - Disaster Relief	0	0	0	2,921	0	0
5122000 - Car Allowance	11,910	11,088	11,088	9,730	11,088	0
5123000 - Exec Insurance Supplemental	4,289	0	0	4,081	0	0
5124000 - Exec Deferred Compensation	39,860	0	0	36,571	0	0
5130001 - Vacancy Factor	0	-21,165	-21,165	0	-21,340	-175
5140000 - Overtime	108	0	0	159	0	0
5150300 - Class C Meals	0	0	0	76	0	0
5160000 - Compensated Annual Leave	44,080	0	0	39,033	0	0
5160010 - Compensated Ann Leave Payoff	22,115	0	0	3,963	0	0
5160020 - Compensated Admin Leave	11,781	0	0	10,398	0	0
5170000 - Compensated Sick Leave	5,730	0	0	13,199	0	0
5170010 - Compensated Sick Leave Payoff	18,475	0	0	7,926	0	0
5170020 - Sick Bank Leave	0	0	0	5,933	0	0
5210000 - Fica Taxes	81,910	92,522	91,702	75,060	93,281	759
5220000 - Retirement Contributions	301,715	256,047	255,242	249,546	303,694	47,647
5220001 - Retirement Contr 401A	11,500	0	0	10,500	0	0
5230000 - Health Insurance	138,884	181,806	181,806	154,283	185,011	3,205
5231000 - Life Insurance	1,339	1,137	1,127	1,294	1,147	10
5232000 - Dental Insurance	3,688	4,302	4,302	3,783	4,302	0
5233000 - Lt Disability Insurance	1,840	1,997	1,979	1,697	2,012	15
5233100 - St Disability Insurance	3,455	2,552	2,528	3,205	2,551	-1
5240000 - Workers' Compensation	2,993	2,781	2,756	2,456	3,170	389
Personal Services:	\$1,805,446	\$1,742,595	\$1,734,844	\$1,630,381	\$1,804,243	\$61,648
Operating Expenses:						
5310000 - Professional Services	2,250	0	0	0	0	0
5340000 - Other Contractual Services	850,411	892,663	891,363	663,872	952,888	60,225
5400000 - Travel And Per Diem	31	6,350	6,350	398	6,750	400
5400003 - Travel & Per Diem- BCC	31,292	36,900	36,900	36,426	38,696	1,796
5410000 - Communications	2,890	5,000	5,000	2,186	5,000	0
5420000 - Freight & Postage Services	1,120	1,875	1,875	336	1,875	0
5440000 - Rentals And Leases	0	0	0	913	0	0
5450000 - Insurance	7,343	8,797	8,797	8,797	6,098	-2,699
5450003 - Bonded Insurance	0	658	658	0	0	-658
5460000 - Repair & Maintenance Svcs	2,791	3,200	3,200	1,876	3,250	50
5470000 - Printing And Binding	278	3,100	3,100	1,895	3,450	350
5480000 - Promotional Activities	80	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	4,527	500	500	151	500	0
5490501 - OH-Workers' Compensation	3,054	3,844	3,844	3,844	4,695	851
5490502 - OH-Property & Liability Insurance	1,027	1,436	1,436	1,436	707	-729
5490503 - OH-Dental Insurance	1,442	713	713	713	780	67
5490504 - OH-Health Insurance	4,356	3,084	3,084	3,084	3,885	801
5490505 - OH-Life/AD&D, STD, LTD	1,280	1,744	1,744	1,744	945	-799
5511000 - Office Supplies	5,285	4,500	4,500	5,080	4,500	0
5512000 - Office Equipment	2,007	2,350	2,350	1,364	750	-1,600
5520000 - Operating Supplies	5,246	9,000	9,000	4,855	8,500	-500
5520020 - Computer Hardware, Non-Capital	0	1,600	1,600	0	0	-1,600

BOCC / COUNTY MANAGER

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540000 - Books,pubs,subs & Memberships	7,403	9,200	9,200	7,577	9,200	0
5540103 - Books, Pubs, Subs, Memberships	39,500	42,805	42,805	38,004	43,694	889
5541000 - Registration Fees	5,330	4,025	4,025	848	3,825	-200
5541003 - Registration Fee- BCC	6,034	13,650	13,650	12,215	13,650	0
5940000 - Other Non Operating Interest	492	0	0	0	0	0
Operating Expenses:	\$985,468	\$1,056,994	\$1,055,694	\$797,614	\$1,113,638	\$56,644
Capital Outlay:						
5670000 - Works of Arts/Collections	0	0	1,300	1,300	0	0
Capital Outlay:	\$0	\$0	\$1,300	\$1,300	\$0	\$0
Grants and Aids:						
5820000 - Aids To Private Organization	5,000	0	0	0	0	0
Grants and Aids:	\$5,000	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$2,795,914	\$2,799,589	\$2,791,838	\$2,429,295	\$2,917,881	\$118,292

DEPARTMENT SUMMARY – PUBLIC INFORMATION OFFICE

TRENDS & ISSUES

The Public Information Office ensures that Osceola citizens are informed of services and initiatives of the Osceola County Government.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees recommended by the County Manager, as well as adjustments to Health and Dental plan selections made during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**

REVENUES

This department is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

PUBLIC INFORMATION OFFICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	237,787	365,336	414,030	305,195	434,522	69,186
5120002 - Disaster Relief	0	0	0	1,926	0	0
5122000 - Car Allowance	0	3,600	3,600	0	3,600	0
5130001 - Vacancy Factor	0	-6,393	-6,393	0	-7,604	-1,211
5160000 - Compensated Annual Leave	8,871	0	0	10,694	0	0
5160020 - Compensated Admin Leave	4,860	0	0	3,880	0	0
5170000 - Compensated Sick Leave	3,242	0	0	3,205	0	0
5210000 - Fica Taxes	18,443	27,948	27,948	23,886	33,240	5,292
5220000 - Retirement Contributions	18,687	27,475	27,475	24,670	34,412	6,937
5230000 - Health Insurance	47,590	58,753	58,753	49,713	78,545	19,792
5231000 - Life Insurance	300	344	344	377	409	65
5232000 - Dental Insurance	1,156	1,450	1,450	1,213	1,692	242
5233000 - Lt Disability Insurance	420	602	602	507	718	116
5233100 - St Disability Insurance	775	803	803	936	956	153
5240000 - Workers' Compensation	634	840	840	747	1,130	290
Personal Services:	\$342,764	\$480,758	\$529,452	\$426,949	\$581,620	\$100,862
Operating Expenses:						
5310000 - Professional Services	0	198,000	198,000	0	0	-198,000
5310006 - Legal Fees	0	0	0	136,796	209,300	209,300
5340000 - Other Contractual Services	0	80,000	80,000	80,000	85,100	5,100
5400000 - Travel And Per Diem	686	6,350	6,350	8,696	10,650	4,300
5410000 - Communications	1,598	2,100	2,100	1,997	2,100	0
5420000 - Freight & Postage Services	328	325	325	577	325	0
5450000 - Insurance	1,206	1,356	1,356	1,356	1,737	381
5462000 - Rep & Maint-automotive	117	600	600	98	600	0
5470000 - Printing And Binding	5,579	6,454	6,454	2,485	6,454	0
5480000 - Promotional Activities	7,055	4,000	4,000	8,823	5,000	1,000
5490000 - Oth Current Chgs & Obligations	9,553	9,000	9,000	9,607	12,000	3,000
5490008 - Oth Curr Chgs. Special Event	6,668	10,000	10,000	9,989	20,000	10,000
5490501 - OH-Workers' Compensation	788	1,240	1,240	1,240	1,878	638
5490502 - OH-Property & Liability Insurance	155	206	206	206	201	-5
5490503 - OH-Dental Insurance	372	230	230	230	312	82
5490504 - OH-Health Insurance	1,124	995	995	995	1,554	559
5490505 - OH-Life/AD&D, STD, LTD	320	545	545	545	378	-167
5511000 - Office Supplies	2,048	1,300	1,300	564	1,300	0
5520000 - Operating Supplies	4,205	2,000	2,000	2,816	4,000	2,000
5520010 - Computer Software	679	1,000	1,000	99	2,000	1,000
5521000 - Gas & Oil	46	592	592	44	592	0
5522500 - Food	576	1,000	1,000	1,250	1,000	0
5540000 - Books,pubs,subs & Memberships	4,151	7,800	7,800	4,081	7,850	50
5541000 - Registration Fees	195	0	0	0	0	0
5550000 - Training	0	800	800	635	2,000	1,200
Operating Expenses:	\$47,449	\$335,893	\$335,893	\$273,128	\$376,331	\$40,438
Capital Outlay:						
5640000 - Machinery & Equipment	1,977	0	0	0	0	0
5644000 - Office Equipment Capital	0	0	0	0	3,000	3,000
Capital Outlay:	\$1,977	\$0	\$0	\$0	\$3,000	\$3,000

PUBLIC INFORMATION OFFICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
TOTAL EXPENDITURES:	\$392,191	\$816,651	\$865,345	\$700,078	\$960,951	\$144,300

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT AND BUDGET

TRENDS & ISSUES

The Office of Management and Budget includes the offices of Budget - 1241 and Special Assessments - 1242.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees recommended by the County Manager, as well as selections made during Open Enrollment for Health and Dental Insurances.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**

REVENUES

This department is funded by the General Fund. However, it also receives funding from the Municipal Service Taxing Units (MSTUs) and Municipal Service Benefits Units (MSBUs) for administrative support. Special Assessments also receives additional revenues from the Common Facilities Districts (CFDs) as well as Independent Special Districts to help offset the cost of services provided.

There were no changes between the Recommended and Tentative Budgets.

OFFICE OF MANAGEMENT AND BUDGET

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	672,004	916,558	811,435	545,054	888,007	-28,551
5130001 - Vacancy Factor	0	-16,040	-14,200	0	-15,538	502
5140000 - Overtime	165	0	0	35	0	0
5160000 - Compensated Annual Leave	43,531	0	0	28,976	0	0
5160010 - Compensated Ann Leave Payoff	7,790	0	0	1,963	0	0
5160020 - Compensated Admin Leave	11,913	0	0	7,905	0	0
5170000 - Compensated Sick Leave	22,903	0	0	19,972	0	0
5170010 - Compensated Sick Leave Payoff	6,240	0	0	0	0	0
5210000 - Fica Taxes	55,928	70,116	62,074	44,930	67,934	-2,182
5220000 - Retirement Contributions	76,036	88,537	80,632	61,144	90,779	2,242
5230000 - Health Insurance	137,708	185,331	163,992	105,093	185,163	-168
5231000 - Life Insurance	853	863	749	680	834	-29
5232000 - Dental Insurance	3,434	3,893	3,361	2,496	3,651	-242
5233000 - Lt Disability Insurance	1,197	1,512	1,339	911	1,465	-47
5233100 - St Disability Insurance	2,211	2,015	1,695	1,682	1,955	-60
5240000 - Workers' Compensation	4,483	3,936	3,694	2,925	4,478	542
Personal Services:	\$1,046,397	\$1,256,721	\$1,114,771	\$823,765	\$1,228,728	-\$27,993
Operating Expenses:						
5400000 - Travel And Per Diem	145	0	0	0	0	0
5410000 - Communications	1,814	1,105	1,105	747	1,105	0
5420000 - Freight & Postage Services	1,990	1,050	1,050	886	1,050	0
5450000 - Insurance	5,816	6,237	6,237	6,237	4,952	-1,285
5460000 - Repair & Maintenance Svcs	1,329	650	650	452	650	0
5462000 - Rep & Maint-automotive	776	950	950	1,166	1,000	50
5470000 - Printing And Binding	210	0	0	20	0	0
5490000 - Oth Current Chgs & Obligations	6,215	8,000	8,000	4,655	8,500	500
5490501 - OH-Workers' Compensation	2,787	4,005	4,005	4,005	4,430	425
5490502 - OH-Property & Liability Insurance	747	932	932	932	574	-358
5490503 - OH-Dental Insurance	1,317	742	742	742	736	-6
5490504 - OH-Health Insurance	3,976	3,214	3,214	3,214	3,665	451
5490505 - OH-Life/AD&D, STD, LTD	1,132	1,760	1,760	1,760	892	-868
5511000 - Office Supplies	3,670	3,610	3,010	3,705	3,805	195
5520000 - Operating Supplies	309	700	1,800	450	700	0
5521000 - Gas & Oil	5,744	5,406	5,406	3,929	5,000	-406
5540000 - Books,pubs,subs & Memberships	420	540	540	857	980	440
5541000 - Registration Fees	390	760	760	360	760	0
5550000 - Training	864	1,000	500	1,400	1,000	0
Operating Expenses:	\$39,652	\$40,661	\$40,661	\$35,517	\$39,799	-\$862
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	2,450	2,450	0	0	-2,450
Capital Outlay:	\$0	\$2,450	\$2,450	\$0	\$0	-\$2,450
TOTAL EXPENDITURES:	\$1,086,049	\$1,299,832	\$1,157,882	\$859,282	\$1,268,527	-\$31,305

DEPARTMENT SUMMARY – BUSINESS SERVICES

TRENDS & ISSUES

In Fiscal Year 2017, Cost Center 1243 was renamed to Business Services; formerly called Business Process Improvement (BPI). This office directly supports the BOCC Strategic Plan.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as selections made during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**

REVENUES

This office is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

BUSINESS SERVICES

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	143,835	182,258	217,544	155,091	163,492	-18,766
5120002 - Disaster Relief	0	0	0	297	0	0
5130001 - Vacancy Factor	0	-3,190	-3,806	0	-2,862	328
5140000 - Overtime	1	0	0	0	0	0
5150300 - Class C Meals	0	0	0	8	0	0
5160000 - Compensated Annual Leave	10,621	0	0	9,427	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	13,696	0	0
5160020 - Compensated Admin Leave	3,222	0	0	3,945	0	0
5170000 - Compensated Sick Leave	9,626	0	0	7,381	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	11,529	0	0
5210000 - Fica Taxes	12,243	13,941	16,557	14,717	12,507	-1,434
5220000 - Retirement Contributions	14,342	15,852	18,505	17,909	15,244	-608
5230000 - Health Insurance	34,520	38,683	29,356	33,331	31,529	-7,154
5231000 - Life Insurance	204	172	210	217	154	-18
5232000 - Dental Insurance	732	754	851	729	513	-241
5233000 - Lt Disability Insurance	284	300	357	289	269	-31
5233100 - St Disability Insurance	524	401	591	535	360	-41
5240000 - Workers' Compensation	411	419	499	463	424	5
Personal Services:	\$230,565	\$249,590	\$280,664	\$269,564	\$221,630	-\$27,960
Operating Expenses:						
5340000 - Other Contractual Services	0	10,000	10,000	0	6,000	-4,000
5400000 - Travel And Per Diem	0	1,000	1,000	0	3,250	2,250
5420000 - Freight & Postage Services	0	100	100	0	150	50
5440000 - Rentals And Leases	1,523	1,800	1,800	1,381	2,130	330
5450000 - Insurance	416	710	710	710	445	-265
5460000 - Repair & Maintenance Svcs	0	500	500	0	200	-300
5470000 - Printing And Binding	3	0	0	440	500	500
5490501 - OH-Workers' Compensation	532	670	670	670	688	18
5490502 - OH-Property & Liability Insurance	53	108	108	108	52	-56
5490503 - OH-Dental Insurance	250	125	125	125	114	-11
5490504 - OH-Health Insurance	758	538	538	538	570	32
5490505 - OH-Life/AD&D, STD, LTD	216	294	294	294	138	-156
5511000 - Office Supplies	556	1,000	1,000	54	1,500	500
5540000 - Books,pubs,subs & Memberships	315	500	500	22	670	170
5550000 - Training	0	1,500	1,500	0	1,275	-225
Operating Expenses:	\$4,622	\$18,845	\$18,845	\$4,343	\$17,682	-\$1,163
TOTAL EXPENDITURES:	\$235,186	\$268,435	\$299,509	\$273,907	\$239,312	-\$29,123

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

TRENDS & ISSUES

The Information Technology Department is composed of teams who work on application development, network engineering, system administration, project management, field services, information security and helpdesk support/training. In addition, this office ensures the integrity and security of the information stored and processed on the County's computer network. The Department includes: I.T. Administration (1244), I.T. Project Management (1245), I.T. Application Support (1246), and I.T. Infrastructure Support (1247).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as selections made during Open Enrollment for Health and Dental Insurance.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**
- **Capital Outlay increased due to re-budgets for upgrade projects and associated software.**

REVENUES

This office is funded by the General Fund. Also, revenue is generated by an agreement to provide communication and support services to LS & S, the County's Library Services provider.

There were no changes between the Recommended and Tentative Budgets.

INFORMATION TECHNOLOGY

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	2,086,804	2,818,313	2,953,474	2,088,619	3,149,755	331,442
5120002 - Disaster Relief	0	0	0	2,610	0	0
5130001 - Vacancy Factor	0	-49,533	-51,527	0	-55,120	-5,587
5140000 - Overtime	17,141	12,000	12,000	14,605	12,000	0
5140003 - Overtime- Disaster Relief	0	0	0	706	0	0
5150300 - Class C Meals	0	0	0	13	0	0
5160000 - Compensated Annual Leave	112,278	0	0	115,808	0	0
5160010 - Compensated Ann Leave Payoff	11,390	0	0	12,958	0	0
5160020 - Compensated Admin Leave	38,884	0	0	39,018	0	0
5170000 - Compensated Sick Leave	94,884	0	0	70,349	0	0
5170010 - Compensated Sick Leave Payoff	296	0	0	14,015	0	0
5210000 - Fica Taxes	175,815	216,519	225,234	174,949	240,958	24,439
5220000 - Retirement Contributions	194,020	234,471	243,038	197,801	273,564	39,093
5230000 - Health Insurance	319,198	477,010	511,320	347,311	521,547	44,537
5231000 - Life Insurance	2,643	2,666	2,790	2,767	2,962	296
5232000 - Dental Insurance	8,946	10,984	11,564	8,736	11,061	77
5233000 - Lt Disability Insurance	3,656	4,675	4,863	3,714	5,199	524
5233100 - St Disability Insurance	6,751	6,226	6,573	6,857	6,932	706
5240000 - Workers' Compensation	5,852	6,508	6,770	5,440	8,192	1,684
5250000 - Unemployment Compensation	0	0	0	228	0	0
Personal Services:	\$3,078,558	\$3,739,839	\$3,926,099	\$3,106,503	\$4,177,050	\$437,211
Operating Expenses:						
5310000 - Professional Services	260,440	783,271	1,357,808	525,398	1,335,220	551,949
5340000 - Other Contractual Services	89,755	292,100	435,880	181,841	307,100	15,000
5400000 - Travel And Per Diem	3,908	11,172	11,172	1,002	52,690	41,518
5410000 - Communications	565,721	662,547	662,547	507,344	765,747	103,200
5420000 - Freight & Postage Services	255	450	450	0	450	0
5450000 - Insurance	13,060	14,782	14,782	14,782	11,768	-3,014
5460000 - Repair & Maintenance Svcs	2,132,130	2,302,701	2,302,701	1,682,480	2,750,006	447,305
5462000 - Rep & Maint-automotive	209	2,000	2,000	1,520	2,000	0
5470000 - Printing And Binding	194	0	0	95	0	0
5490501 - OH-Workers' Compensation	7,919	9,970	9,970	9,970	12,927	2,957
5490502 - OH-Property & Liability Insurance	1,676	2,243	2,243	2,243	1,364	-879
5490503 - OH-Dental Insurance	3,739	1,849	1,849	1,849	2,147	298
5490504 - OH-Health Insurance	11,296	8,000	8,000	8,000	10,697	2,697
5490505 - OH-Life/AD&D, STD, LTD	3,296	4,491	4,491	4,491	2,602	-1,889
5511000 - Office Supplies	7,674	1,600	1,600	4,264	1,600	0
5512000 - Office Equipment	23,956	41,100	41,100	26,004	21,600	-19,500
5520000 - Operating Supplies	15,423	42,800	42,800	21,202	42,800	0
5520010 - Computer Software	137,734	182,600	184,100	98,108	141,750	-40,850
5520011 - Computer Software, SAAS	159,867	0	18,750	15,393	30,575	30,575
5520020 - Computer Hardware, Non-Capital	340,048	455,913	474,772	215,338	343,925	-111,988
5520021 - Computer Hardware, Operating	27,817	52,000	52,000	23,861	67,000	15,000
5521000 - Gas & Oil	2,052	4,000	4,000	1,809	2,500	-1,500
5540000 - Books,pubs,subs & Memberships	2,643	3,299	3,299	2,125	13,918	10,619
5541000 - Registration Fees	1,743	9,770	9,770	895	9,800	30
5550000 - Training	48,240	77,750	121,515	94,429	179,500	101,750

INFORMATION TECHNOLOGY

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:	\$3,860,794	\$4,966,408	\$5,767,599	\$3,444,443	\$6,109,686	\$1,143,278
Capital Outlay:						
5640000 - Machinery & Equipment	12,654	15,000	74,250	0	44,500	29,500
5640020 - Computer Hardware, Capital	706,565	549,799	557,168	384,006	498,008	-51,791
5644000 - Office Equipment Capital	0	30,000	20,795	0	0	-30,000
5680010 - Computer Software, Capital	48,000	740,000	1,078,250	231,856	635,000	-105,000
Capital Outlay:	\$767,219	\$1,334,799	\$1,730,463	\$615,862	\$1,177,508	-\$157,291
TOTAL EXPENDITURES:	\$7,706,571	\$10,041,046	\$11,424,161	\$7,166,808	\$11,464,244	\$1,423,198

DEPARTMENT SUMMARY – PROCUREMENT

TRENDS & ISSUES

The main function of this office is to procure high quality products, services and innovative solutions that are cost effective and add value to County operations, while promoting vendor participation and diversity, providing excellent customer service and ensuring the public trust by adhering to the highest level of professional and ethical standards.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the reallocation of the Contract Compliance Analyst from Business Services as well as a 3% across the board raise for eligible non-IAFF employees recommended by the County Manager and selections made during Open Enrollment for Health and Dental Insurance.**
- **Operating Expenses increased due to adjustments to Overhead Allocations.**

REVENUES

This office is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

PROCUREMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	598,733	721,720	721,720	597,594	888,503	166,783
5120002 - Disaster Relief	0	0	0	1,319	0	0
5130001 - Vacancy Factor	0	-12,630	-12,630	0	-15,550	-2,920
5160000 - Compensated Annual Leave	37,740	0	0	36,559	0	0
5160020 - Compensated Admin Leave	6,856	0	0	6,528	0	0
5170000 - Compensated Sick Leave	12,765	0	0	28,963	0	0
5210000 - Fica Taxes	48,240	55,214	55,214	49,596	67,971	12,757
5220000 - Retirement Contributions	52,863	58,568	58,568	59,969	81,561	22,993
5230000 - Health Insurance	92,463	114,643	114,643	101,678	157,142	42,499
5231000 - Life Insurance	761	680	680	793	835	155
5232000 - Dental Insurance	2,957	3,199	3,199	2,914	3,828	629
5233000 - Lt Disability Insurance	1,058	1,191	1,191	1,062	1,465	274
5233100 - St Disability Insurance	1,954	1,588	1,588	1,962	1,954	366
5240000 - Workers' Compensation	4,090	4,109	4,109	3,679	5,490	1,381
Personal Services:	\$860,481	\$948,282	\$948,282	\$892,618	\$1,193,199	\$244,917
Operating Expenses:						
5340000 - Other Contractual Services	0	0	6,990	7,665	0	0
5400000 - Travel And Per Diem	2,674	3,000	3,000	571	3,000	0
5420000 - Freight & Postage Services	1,604	2,000	2,000	1,533	2,000	0
5440000 - Rentals And Leases	6,266	6,000	6,000	4,461	6,000	0
5450000 - Insurance	4,221	4,929	4,929	4,929	3,812	-1,117
5470000 - Printing And Binding	154	2,000	2,000	1,791	2,000	0
5490000 - Oth Current Chgs & Obligations	6,568	5,000	5,000	6,470	5,500	500
5490501 - OH-Workers' Compensation	2,403	3,025	3,025	3,025	4,445	1,420
5490502 - OH-Property & Liability Insurance	542	749	749	749	442	-307
5490503 - OH-Dental Insurance	1,135	562	562	562	738	176
5490504 - OH-Health Insurance	3,428	2,427	2,427	2,427	3,678	1,251
5490505 - OH-Life/AD&D, STD, LTD	976	1,330	1,330	1,330	895	-435
5511000 - Office Supplies	5,248	3,500	3,500	3,697	3,000	-500
5512000 - Office Equipment	2,891	500	500	749	500	0
5520000 - Operating Supplies	3,420	3,000	3,000	1,887	3,000	0
5540000 - Books,pubs,subs & Memberships	954	3,000	3,000	2,639	3,000	0
5541000 - Registration Fees	3,965	3,000	3,000	675	3,000	0
5550000 - Training	7,425	7,000	7,000	5,164	7,000	0
Operating Expenses:	\$53,874	\$51,022	\$58,012	\$50,324	\$52,010	\$988
TOTAL EXPENDITURES:	\$914,355	\$999,304	\$1,006,294	\$942,942	\$1,245,209	\$245,905

DEPARTMENT SUMMARY – HUMAN RESOURCES

TRENDS & ISSUES

The Human Resources Department is comprised of two offices, Employee Benefits (1263) and Human Resources (1265). This department indirectly supports the BOCC Strategic Plan.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as selections made during Open Enrollment for Health and Dental Insurances.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**

REVENUES

This office is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

HUMAN RESOURCES

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	606,224	791,987	802,696	544,018	820,497	28,510
5120002 - Disaster Relief	0	0	0	2,142	0	0
5130000 - Other Salaries & Wages	327	0	0	0	0	0
5130001 - Vacancy Factor	0	-13,859	-13,859	0	-14,357	-498
5140000 - Overtime	2,920	0	0	919	0	0
5140003 - Overtime- Disaster Relief	0	0	0	167	0	0
5160000 - Compensated Annual Leave	29,193	0	0	22,234	0	0
5160010 - Compensated Ann Leave Payoff	6,049	0	0	9,700	0	0
5160020 - Compensated Admin Leave	10,095	0	0	6,792	0	0
5170000 - Compensated Sick Leave	32,141	0	0	12,752	0	0
5170010 - Compensated Sick Leave Payoff	11,170	0	0	10,746	0	0
5210000 - Fica Taxes	51,762	60,583	61,403	45,226	62,772	2,189
5220000 - Retirement Contributions	72,220	76,810	77,615	59,518	82,113	5,303
5221000 - Opeb Gasb 45	-3,531	0	0	0	0	0
5230000 - Health Insurance	116,050	143,254	143,254	100,390	157,010	13,756
5231000 - Life Insurance	785	745	755	688	773	28
5232000 - Dental Insurance	3,540	3,702	3,702	3,130	4,271	569
5233000 - Lt Disability Insurance	1,095	1,306	1,324	919	1,353	47
5233100 - St Disability Insurance	2,022	1,744	1,768	1,699	1,806	62
5240000 - Workers' Compensation	1,728	1,819	1,844	1,401	2,131	312
5250000 - Unemployment Compensation	0	0	0	2,970	0	0
Personal Services:	\$943,791	\$1,068,091	\$1,080,502	\$825,411	\$1,118,369	\$50,278
Operating Expenses:						
5310000 - Professional Services	211,088	240,322	268,447	166,571	233,722	-6,600
5310006 - Legal Fees	0	0	0	6,180	0	0
5314000 - Medical Svcs	66,292	61,625	33,500	23,338	64,575	2,950
5340000 - Other Contractual Services	0	0	47,000	34,971	0	0
5340009 - Other Contractual Services-Operatio	0	0	691,506	148,871	922,008	922,008
5340010 - Other Contractual Services- Prescrip	0	0	315,000	69,870	420,000	420,000
5340011 - Other Contractual Services- Fixed Fe	0	0	297,000	156,772	396,000	396,000
5340012 - Other Contractual Services- Tech, Li	0	0	40,500	18,000	54,000	54,000
5400000 - Travel And Per Diem	239	2,000	2,000	0	2,000	0
5410000 - Communications	1,423	1,500	1,500	1,118	2,000	500
5420000 - Freight & Postage Services	4,830	1,400	1,400	1,439	1,400	0
5440000 - Rentals And Leases	7,327	6,847	6,847	7,678	6,847	0
5450000 - Insurance	6,486	99,024	99,024	99,024	104,446	5,422
5450001 - Insurance Premium	1,109,119	1,483,830	1,483,830	1,038,663	1,483,830	0
5450002 - Insurance Admin Fees	916,629	881,677	881,677	775,024	719,857	-161,820
5450502 - Insurance Claims - Prop & Casualty	5,400	5,400	5,400	5,400	5,400	0
5460000 - Repair & Maintenance Svcs	0	500	500	0	0	-500
5462000 - Rep & Maint-automotive	0	500	500	9	500	0
5470000 - Printing And Binding	5,220	5,678	5,678	1,358	5,678	0
5490000 - Oth Current Chgs & Obligations	48,660	1,159,750	1,159,750	29,939	47,250	-1,112,500
5490300 - Claims	16,601,450	16,577,967	16,577,967	14,878,820	16,853,967	276,000
5490301 - HRA Claims Payment	640,405	0	0	878,232	1,140,000	1,140,000
5490500 - Reimbursement Of Py Revenue	0	0	0	512	0	0
5490501 - OH-Workers' Compensation	2,727	3,721	3,721	3,721	4,820	1,099
5490502 - OH-Property & Liability Insurance	1,526	15,039	15,039	15,039	656	-14,383

HUMAN RESOURCES

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490503 - OH-Dental Insurance	1,212	690	690	653	799	109
5490504 – OH-Health Insurance	3,660	2,985	2,985	2,821	3,988	1,003
5490505 – OH-Life/AD&D, STD, LTD	1,044	1,636	1,636	1,548	1,003	-633
5511000 - Office Supplies	1,225	1,000	1,000	1,269	1,000	0
5520000 - Operating Supplies	7,250	11,517	11,517	4,229	7,500	-4,017
5520010 - Computer Software	0	0	0	59	0	0
5521000 - Gas & Oil	78	250	250	0	250	0
5522500 - Food	1,163	1,400	1,400	467	1,400	0
5540000 - Books,pubs,subs & Memberships	1,578	5,900	5,900	834	4,900	-1,000
5550000 - Training	1,808	4,000	4,000	993	3,000	-1,000
Operating Expenses:	\$19,647,838	\$20,576,158	\$21,967,164	\$18,373,423	\$22,492,796	\$1,916,638
Transfers Out:						
5910001 - Tran Out-general Fund	142,823	198,759	198,759	198,759	188,257	-10,502
Transfers Out:	\$142,823	\$198,759	\$198,759	\$198,759	\$188,257	-\$10,502
Reserves - Operating:						
5990020 - Reserve For Contingency	0	44,221	44,221	0	211,586	167,365
Reserves - Operating:	\$0	\$44,221	\$44,221	\$0	\$211,586	\$167,365
Reserves - Claims:						
5990053 - Reserve For Claims	0	10,319,021	9,735,118	0	9,822,955	-496,066
Reserves - Claims:	\$0	\$10,319,021	\$9,735,118	\$0	\$9,822,955	-\$496,066
TOTAL EXPENDITURES:	\$20,734,452	\$32,206,250	\$33,025,764	\$19,397,592	\$33,833,963	\$1,627,713

DEPARTMENT SUMMARY – OFFICE OF THE COMPTROLLER

TRENDS & ISSUES

The Office of the Comptroller is responsible for financial reports, vendor and payroll disbursements, accounts receivable, banking, fixed assets, tax collection, and audits. This office directly supports the BOCC Strategic Plan.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the to 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as selections made during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**

REVENUES

This office is supported by the General Fund. There are no revenues associated with this office.

There were no changes between the Recommended and Tentative Budgets.

FINANCE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	908,694	1,085,374	1,085,374	800,577	1,097,464	12,090
5120002 - Disaster Relief	0	0	0	2,614	0	0
5130001 - Vacancy Factor	0	-18,993	-18,993	0	-19,204	-211
5140000 - Overtime	3,702	0	0	151	0	0
5140003 - Overtime- Disaster Relief	0	0	0	129	0	0
5160000 - Compensated Annual Leave	41,316	0	0	32,707	0	0
5160010 - Compensated Ann Leave Payoff	2,267	0	0	2,477	0	0
5160020 - Compensated Admin Leave	14,158	0	0	14,151	0	0
5170000 - Compensated Sick Leave	34,084	0	0	22,651	0	0
5170010 - Compensated Sick Leave Payoff	157	0	0	5,259	0	0
5210000 - Fica Taxes	73,529	83,027	83,027	63,358	83,959	932
5220000 - Retirement Contributions	94,559	103,146	103,146	82,531	109,306	6,160
5230000 - Health Insurance	181,849	205,370	205,370	186,808	297,588	92,218
5231000 - Life Insurance	1,157	1,021	1,021	1,047	1,037	16
5232000 - Dental Insurance	5,466	5,762	5,762	4,850	5,713	-49
5233000 - Lt Disability Insurance	1,620	1,789	1,789	1,402	1,809	20
5233100 - St Disability Insurance	2,990	2,387	2,387	2,589	2,417	30
5240000 - Workers' Compensation	2,492	2,493	2,493	2,020	2,853	360
5250000 - Unemployment Compensation	0	0	0	1,925	0	0
Personal Services:	\$1,368,039	\$1,471,376	\$1,471,376	\$1,227,246	\$1,582,942	\$111,566
Operating Expenses:						
5340000 - Other Contractual Services	46,079	48,175	48,175	49,126	54,175	6,000
5400000 - Travel And Per Diem	100	1,500	1,500	411	250	-1,250
5420000 - Freight & Postage Services	7,052	7,600	7,600	6,055	7,100	-500
5440000 - Rentals And Leases	3,699	3,700	3,700	2,748	3,700	0
5450000 - Insurance	8,433	8,669	8,669	8,669	6,365	-2,304
5460000 - Repair & Maintenance Svcs	340	415	415	543	415	0
5462000 - Rep & Maint-automotive	402	600	600	454	300	-300
5470000 - Printing And Binding	4,035	2,350	2,350	4,449	2,000	-350
5490000 - Oth Current Chgs & Obligations	3,619	725	725	0	725	0
5490501 - OH-Workers' Compensation	4,374	5,258	5,258	5,258	6,321	1,063
5490502 - OH-Property & Liability Insurance	1,083	1,317	1,317	1,317	738	-579
5490503 - OH-Dental Insurance	2,063	975	975	975	1,051	76
5490504 - OH-Health Insurance	6,239	4,219	4,219	4,219	5,231	1,012
5490505 - OH-Life/AD&D, STD, LTD	1,776	2,311	2,311	2,311	1,272	-1,039
5511000 - Office Supplies	8,162	8,000	8,000	8,007	8,000	0
5520000 - Operating Supplies	3,101	2,700	2,700	2,718	2,700	0
5521000 - Gas & Oil	0	200	200	0	200	0
5522000 - Chemicals	0	0	0	245	0	0
5540000 - Books,pubs,subs & Memberships	2,833	2,447	2,447	955	2,149	-298
5541000 - Registration Fees	1,492	2,700	2,700	860	2,700	0
Operating Expenses:	\$104,882	\$103,861	\$103,861	\$99,321	\$105,392	\$1,531
Capital Outlay:						
5640000 - Machinery & Equipment	0	1,750	1,750	0	0	-1,750
Capital Outlay:	\$0	\$1,750	\$1,750	\$0	\$0	-\$1,750

FINANCE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
TOTAL EXPENDITURES:	\$1,472,921	\$1,576,987	\$1,576,987	\$1,326,567	\$1,688,334	\$111,347

DEPARTMENT SUMMARY – CLERK TO THE BOARD

TRENDS & ISSUES

The Clerk to the Board maintains the official records of the Osceola County Board of County Commissioners and consists of two cost centers: 1281-Recording Secretary and 1282-Value Adjustment Board.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the to 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as selections made during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**

REVENUES

This office is supported by the General Fund. Service fees received for Recording Secretary Services offset any costs associated with the four Common Facilities Districts. The School Board reimburses two-thirds of the costs of the Value Adjustment Board which is below the actual costs for the services provided throughout the process.

There were no changes between the Recommended and Tentative Budgets.

CLERK TO THE BOARD

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	278,285	318,249	318,249	243,198	327,792	9,543
5120002 - Disaster Relief	0	0	0	1,323	0	0
5130001 - Vacancy Factor	0	-5,570	-5,570	0	-5,737	-167
5140000 - Overtime	21	0	0	0	0	0
5140003 - Overtime- Disaster Relief	0	0	0	680	0	0
5150300 - Class C Meals	0	0	0	120	0	0
5160000 - Compensated Annual Leave	19,918	0	0	23,227	0	0
5160020 - Compensated Admin Leave	1,616	0	0	1,672	0	0
5170000 - Compensated Sick Leave	9,958	0	0	12,127	0	0
5210000 - Fica Taxes	22,775	24,347	24,347	20,702	25,076	729
5220000 - Retirement Contributions	28,088	29,302	29,302	26,202	31,478	2,176
5230000 - Health Insurance	48,629	52,286	52,286	46,253	51,763	-523
5231000 - Life Insurance	368	300	300	346	308	8
5232000 - Dental Insurance	1,459	1,465	1,465	1,281	1,465	0
5233000 - Lt Disability Insurance	512	524	524	463	541	17
5233100 - St Disability Insurance	945	701	701	856	721	20
5240000 - Workers' Compensation	772	733	733	645	852	119
Personal Services:	\$413,346	\$422,337	\$422,337	\$379,096	\$434,259	\$11,922
Operating Expenses:						
5310000 - Professional Services	0	2,500	2,500	0	2,500	0
5310006 - Legal Fees	0	0	0	8,850	13,000	13,000
5340000 - Other Contractual Services	25,986	35,000	36,600	28,653	31,600	-3,400
5400000 - Travel And Per Diem	0	0	0	278	700	700
5420000 - Freight & Postage Services	93	300	300	27	300	0
5440000 - Rentals And Leases	3,705	4,800	4,800	4,450	4,800	0
5450000 - Insurance	2,580	2,857	2,857	2,857	1,625	-1,232
5460000 - Repair & Maintenance Svcs	0	1,000	1,000	0	1,000	0
5470000 - Printing And Binding	0	0	0	37	0	0
5490000 - Oth Current Chgs & Obligations	1,651	2,000	2,000	1,854	2,500	500
5490501 - OH-Workers' Compensation	1,192	1,500	1,500	1,500	1,894	394
5490502 - OH-Property & Liability Insurance	331	434	434	434	188	-246
5490503 - OH-Dental Insurance	563	278	278	278	315	37
5490504 - OH-Health Insurance	1,700	1,204	1,204	1,204	1,567	363
5490505 - OH-Life/AD&D, STD, LTD	484	659	659	659	381	-278
5511000 - Office Supplies	2,450	3,000	3,000	1,936	3,000	0
5520000 - Operating Supplies	45	1,200	1,200	260	1,200	0
5540000 - Books,pubs,subs & Memberships	6,138	6,500	6,500	6,211	9,000	2,500
5550000 - Training	0	400	400	1,114	2,900	2,500
Operating Expenses:	\$46,918	\$63,632	\$65,232	\$60,601	\$78,470	\$14,838
Capital Outlay:						
5640000 - Machinery & Equipment	1,057	0	0	0	0	0
Capital Outlay:	\$1,057	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$461,321	\$485,969	\$487,569	\$439,697	\$512,729	\$26,760

DEPARTMENT SUMMARY – COUNTY ATTORNEY

TRENDS & ISSUES

The County Attorney's Office is responsible for rendering legal services to the Board of County Commissioners.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the to 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as adjustments to Health and Dental Plan selections made during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**

REVENUES

This department is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

COUNTY ATTORNEY

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	535,424	632,241	651,327	487,528	669,394	37,153
5120002 - Disaster Relief	0	0	0	1,378	0	0
5122000 - Car Allowance	5,490	5,400	5,400	4,500	5,400	0
5130001 - Vacancy Factor	0	-11,064	-11,064	0	-11,715	-651
5140000 - Overtime	0	0	0	9	0	0
5150300 - Class C Meals	0	0	0	15	0	0
5160000 - Compensated Annual Leave	33,753	0	0	23,882	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,925	0	0
5160020 - Compensated Admin Leave	9,879	0	0	10,678	0	0
5170000 - Compensated Sick Leave	25,657	0	0	18,124	0	0
5210000 - Fica Taxes	41,520	48,368	48,368	38,155	51,208	2,840
5220000 - Retirement Contributions	107,528	113,794	113,794	98,749	113,155	-639
5230000 - Health Insurance	84,942	94,581	94,581	78,277	107,897	13,316
5231000 - Life Insurance	705	594	594	649	630	36
5232000 - Dental Insurance	1,955	2,030	2,030	1,655	2,030	0
5233000 - Lt Disability Insurance	980	1,043	1,043	872	1,104	61
5233100 - St Disability Insurance	1,810	1,361	1,361	1,610	1,431	70
5240000 - Workers' Compensation	1,288	1,226	1,226	1,055	1,501	275
Personal Services:	\$850,931	\$889,574	\$908,660	\$769,059	\$942,035	\$52,461
Operating Expenses:						
5310000 - Professional Services	184,680	250,000	230,914	2,000	0	-250,000
5310006 - Legal Fees	0	0	0	238,011	250,000	250,000
5330000 - Court Reporter Svcs	920	1,500	1,500	0	1,000	-500
5400000 - Travel And Per Diem	9,715	5,500	5,500	6,537	5,000	-500
5410000 - Communications	1,920	2,250	2,250	1,628	2,000	-250
5420000 - Freight & Postage Services	815	1,000	1,000	674	800	-200
5450000 - Insurance	3,753	4,137	4,137	4,137	2,597	-1,540
5460000 - Repair & Maintenance Svcs	0	250	250	907	500	250
5470000 - Printing And Binding	179	250	250	63	250	0
5490000 - Oth Current Chgs & Obligations	4,525	750	750	1,315	1,000	250
5490501 - OH-Workers' Compensation	1,379	1,736	1,736	1,736	2,191	455
5490502 - OH-Property & Liability Insurance	482	628	628	628	301	-327
5490503 - OH-Dental Insurance	651	322	322	322	364	42
5490504 - OH-Health Insurance	1,967	1,393	1,393	1,393	1,813	420
5490505 - OH-Life/AD&D, STD, LTD	560	763	763	763	441	-322
5490900 - Other Current Charges-courts	0	750	750	77	500	-250
5511000 - Office Supplies	3,518	3,500	3,500	1,555	3,500	0
5512000 - Office Equipment	0	250	250	4,427	750	500
5520000 - Operating Supplies	1,772	2,500	2,500	1,982	2,500	0
5540000 - Books,pubs,subs & Memberships	20,788	18,000	18,000	7,153	16,000	-2,000
5541000 - Registration Fees	1,561	4,000	4,000	3,620	3,000	-1,000
Operating Expenses:	\$239,185	\$299,479	\$280,393	\$278,928	\$294,507	-\$4,972
Capital Outlay:						
5640000 - Machinery & Equipment	7,990	0	0	0	0	0
Capital Outlay:	\$7,990	\$0	\$0	\$0	\$0	\$0

COUNTY ATTORNEY

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
TOTAL EXPENDITURES:	\$1,098,106	\$1,189,053	\$1,189,053	\$1,047,987	\$1,236,542	\$47,489

DEPARTMENT SUMMARY – COMMUNITY DEVELOPMENT

TRENDS & ISSUES

The Community Development Department in the General Fund consists of the following cost centers: The Roadway Bank (1404), Farm & City Days (1410), Soil and Water Conservation (1413), Cooperative Extension Services (1414), Passive Parks (1416), Community Resources (1419), Impact Fee Coordination (1427), Development Review (1453), Planning and Zoning (1454), Tree Bank (1455), Current Planning (1456), Community Development Administration (1457), Customer Care Administration (1458), Shingle Creek Perpetual Maintenance (2551), Parks (7201), Split Oak & Lake Lizzie (7241), Holopaw Conservation Area (7295), Poinciana Scrub (7465) and Heritage Park (7503).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the addition of two new Development Review Inspector II positions (1453), reclassification of an Administrative Assistant to a Communications Systems Coordinator (1457), and a 3% across the board raise for eligible non-IAFF employees recommended by the County Manager. Also due to selections made during Open Enrollment for Health and Dental Insurance Plans.**
- **Operating Expenses increased due to cost associated with the Tree Bank and the additional FTE's, as well as adjustments to Overhead allocations.**

REVENUES

This Department generates revenues for Impact Fee Coordination which are based on School Impact Fees and Mobility Fees. Development Review and Planning & Zoning receive revenues from numerous permit, registration, application and code violation fees. Parks revenues are derived from the rental of park amenities such as pavilions.

There were no changes between the Recommended and Tentative Budgets.

COMMUNITY DEVELOPMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	4,689,089	5,673,429	5,481,265	4,149,212	5,502,557	-170,872
5120002 - Disaster Relief	0	0	0	3,968	0	0
5130000 - Other Salaries & Wages	3,954	0	0	1,576	0	0
5130001 - Vacancy Factor	0	-99,448	-96,098	0	-96,469	2,979
5140000 - Overtime	7,593	10,000	10,000	9,481	10,005	5
5140002 - Overtime- Code Enforcement	913	0	0	274	0	0
5140003 - Overtime- Disaster Relief	0	0	0	1,079	0	0
5150300 - Class C Meals	162	0	0	301	0	0
5160000 - Compensated Annual Leave	283,603	0	0	260,089	0	0
5160010 - Compensated Ann Leave Payoff	63,174	0	0	18,753	0	0
5160020 - Compensated Admin Leave	57,151	0	0	52,764	0	0
5170000 - Compensated Sick Leave	185,559	0	0	185,784	0	0
5170010 - Compensated Sick Leave Payoff	46,437	0	0	0	0	0
5210000 - Fica Taxes	393,236	434,796	420,004	343,823	421,720	-13,076
5220000 - Retirement Contributions	418,975	454,337	439,794	393,868	478,575	24,238
5230000 - Health Insurance	894,719	1,120,888	1,087,735	880,494	1,185,946	65,058
5231000 - Life Insurance	6,091	5,343	5,152	5,661	5,188	-155
5232000 - Dental Insurance	27,447	28,683	27,950	23,546	27,515	-1,168
5233000 - Lt Disability Insurance	8,467	9,366	9,050	7,577	9,093	-273
5233100 - St Disability Insurance	15,641	12,500	12,040	13,999	12,135	-365
5240000 - Workers' Compensation	71,059	70,504	68,130	58,644	88,833	18,329
5250000 - Unemployment Compensation	0	0	0	2,190	0	0
Personal Services:	\$7,173,271	\$7,720,398	\$7,465,022	\$6,413,085	\$7,645,098	-\$75,300
Operating Expenses:						
5310000 - Professional Services	1,013,707	894,120	1,143,742	609,864	780,000	-114,120
5310006 - Legal Fees	1,912	0	0	13,280	29,000	29,000
5312000 - Tax Collector Fees	7,859	9,650	9,650	4,593	9,650	0
5340000 - Other Contractual Services	520,705	487,106	527,106	471,399	972,585	485,479
5340007 - Other Contractual Services-Penn Cr	0	29,070	29,070	12,085	29,070	0
5400000 - Travel And Per Diem	14,529	38,758	38,758	18,770	37,943	-815
5410000 - Communications	36,378	60,518	60,518	37,452	42,798	-17,720
5420000 - Freight & Postage Services	17,453	13,500	13,500	22,003	17,330	3,830
5430000 - Utility Services	157,912	172,945	172,945	121,789	155,281	-17,664
5440000 - Rentals And Leases	47,388	46,240	46,240	37,417	50,095	3,855
5450000 - Insurance	59,781	75,132	75,132	75,132	69,879	-5,253
5450001 - Insurance Premium	63	0	0	0	0	0
5450502 - Insurance Claims - Prop & Casualty	885	885	885	885	52,144	51,259
5460000 - Repair & Maintenance Svcs	636,555	627,195	653,958	240,384	798,022	170,827
5462000 - Rep & Maint-automotive	65,448	84,100	84,100	77,881	60,500	-23,600
5470000 - Printing And Binding	2,967	10,295	10,295	3,318	10,325	30
5480000 - Promotional Activities	6,111	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	17,621	848,335	878,133	38,675	938,065	89,730
5490400 - Bad Debt	175	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	115	0	0	6,950	0	0
5490501 - OH-Workers' Compensation	23,859	29,286	29,038	29,038	32,056	2,770
5490502 - OH-Property & Liability Insurance	7,457	9,769	9,733	9,733	13,272	3,503
5490503 - OH-Dental Insurance	11,056	5,850	5,804	5,804	6,147	297
5490504 - OH-Health Insurance	34,015	24,833	24,634	24,634	29,608	4,775

COMMUNITY DEVELOPMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490505 – OH-Life/AD&D, STD, LTD	9,521	12,640	12,531	12,531	7,097	-5,543
5490900 - Other Current Charges-courts	1,000	0	0	0	0	0
5511000 - Office Supplies	18,937	22,628	21,224	12,931	21,813	-815
5512000 - Office Equipment	6,308	20,000	17,701	13,448	15,000	-5,000
5520000 - Operating Supplies	41,491	53,206	51,705	38,095	55,839	2,633
5520010 - Computer Software	2,500	26,375	24,134	19,895	5,122	-21,253
5520020 - Computer Hardware, Non-Capital	7,924	5,650	5,650	4,779	5,495	-155
5520021 - Computer Hardware, Operating	3,268	1,355	1,355	0	7,069	5,714
5521000 - Gas & Oil	81,185	96,904	96,904	58,944	92,236	-4,668
5522000 - Chemicals	21,092	22,355	22,355	19,301	22,855	500
5522500 - Food	1,035	1,172	1,172	0	2,000	828
5525000 - Tools	8,702	6,500	6,500	4,833	10,500	4,000
5526000 - Clothing	0	3,500	3,500	996	1,183	-2,317
5540000 - Books,pubs,subs & Memberships	176,387	204,429	204,429	182,812	82,043	-122,386
5541000 - Registration Fees	0	3,400	3,400	0	3,400	0
5550000 - Training	19,513	41,122	41,122	14,204	38,823	-2,299
Operating Expenses:	\$3,082,816	\$3,988,823	\$4,326,923	\$2,243,854	\$4,504,245	\$515,422
Capital Outlay:						
5630000 - Improv Other Than Bldgs	0	86,500	74,360	74,346	23,000	-63,500
5640000 - Machinery & Equipment	39,147	46,400	42,541	40,533	85,000	38,600
5640020 - Computer Hardware, Capital	8,081	10,060	10,060	9,777	6,717	-3,343
5640100 - Vehicles	166,266	0	0	0	0	0
5644000 - Office Equipment Capital	0	277	3,681	0	0	-277
5650000 - Construction In Progress	0	800,000	800,000	85,533	0	-800,000
5680010 - Computer Software, Capital	0	0	2,241	0	3,900	3,900
Capital Outlay:	\$213,493	\$943,237	\$932,883	\$210,190	\$118,617	-\$824,620
Grants and Aids:						
5821000 - Aids Private Organization-cap	0	900,000	900,000	0	900,000	0
Grants and Aids:	\$0	\$900,000	\$900,000	\$0	\$900,000	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	518,789	559,309	0	117,788	-401,001
Reserves - Capital:	\$0	\$518,789	\$559,309	\$0	\$117,788	-\$401,001
TOTAL EXPENDITURES:	\$10,469,581	\$14,071,247	\$14,184,137	\$8,867,130	\$13,285,748	-\$785,499

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

TRENDS & ISSUES

The Strategic Initiatives Department directly supports the BOCC Strategic Plan. This Department consists of Strategic Initiatives (1428), Economic Development (5101), Economic Incentives (5105) and Technology Development (5115).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees recommended by the County Manager, as well as adjustments to Health and Dental Insurance Plans during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations and a revision to the Metro Orlando EDC allocation.**

REVENUES

The Osceola County Strategic Initiatives Department is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

STRATEGIC INITIATIVES/ECONOMIC DEVELOPMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	342,766	222,928	310,431	221,230	335,836	112,908
5122000 - Car Allowance	700	0	0	0	0	0
5130001 - Vacancy Factor	0	-3,903	-3,903	0	-5,878	-1,975
5140000 - Overtime	80	0	0	0	0	0
5150300 - Class C Meals	46	0	0	0	0	0
5160000 - Compensated Annual Leave	12,059	0	0	5,360	0	0
5160020 - Compensated Admin Leave	1,759	0	0	1,094	0	0
5170000 - Compensated Sick Leave	3,221	0	0	2,634	0	0
5210000 - Fica Taxes	25,960	17,054	17,054	15,852	25,695	8,641
5220000 - Retirement Contributions	41,826	27,582	27,582	30,367	38,170	10,588
5230000 - Health Insurance	41,204	32,687	32,687	36,515	42,950	10,263
5231000 - Life Insurance	420	208	208	283	316	108
5232000 - Dental Insurance	1,283	826	826	819	842	16
5233000 - Lt Disability Insurance	582	368	368	380	555	187
5233100 - St Disability Insurance	1,075	491	491	702	739	248
5240000 - Workers' Compensation	895	511	511	529	873	362
Personal Services:	\$473,878	\$298,752	\$386,255	\$315,765	\$440,098	\$141,346
Operating Expenses:						
5310000 - Professional Services	375,592	374,200	437,763	135,962	429,200	55,000
5310006 - Legal Fees	0	0	0	25,460	2,000	2,000
5340000 - Other Contractual Services	463,126	392,492	492,492	392,492	530,906	138,414
5400000 - Travel And Per Diem	35,679	22,000	22,000	16,501	22,000	0
5410000 - Communications	1,221	1,060	1,060	676	1,060	0
5420000 - Freight & Postage Services	772	1,500	1,500	14	1,500	0
5440000 - Rentals And Leases	1,858	4,178	4,178	2,308	4,178	0
5450000 - Insurance	2,263	2,970	2,970	2,970	111,949	108,979
5462000 - Rep & Maint-automotive	249	500	500	32	500	0
5470000 - Printing And Binding	2,799	4,000	4,000	924	4,000	0
5480000 - Promotional Activities	19,537	20,000	20,000	13,657	20,000	0
5486000 - Promotional-Public Relat Prog	0	30,000	30,000	0	30,000	0
5488000 - Promotional-ads/media Buys	0	3,000	3,000	0	3,000	0
5490000 - Oth Current Chgs & Obligations	139,321	662,946	737,946	215,530	251,750	-411,196
5490501 - OH-Workers' Compensation	1,043	956	956	956	1,534	578
5490502 - OH-Property & Liability Insurance	290	347	347	347	13,003	12,656
5490503 - OH-Dental Insurance	492	179	179	179	254	75
5490504 - OH-Health Insurance	1,489	766	766	766	1,270	504
5490505 - OH-Life/AD&D, STD, LTD	424	420	420	420	310	-110
5511000 - Office Supplies	863	1,500	3,997	245	3,997	2,497
5520000 - Operating Supplies	1,794	2,000	32,000	388	32,000	30,000
5521000 - Gas & Oil	248	700	700	127	700	0
5540000 - Books,pubs,subs & Memberships	34,391	33,060	33,060	33,186	32,760	-300
5541000 - Registration Fees	4,813	10,400	10,400	2,882	10,400	0
5550000 - Training	0	3,000	3,000	0	3,000	0
Operating Expenses:	\$1,088,263	\$1,572,174	\$1,843,234	\$846,022	\$1,511,271	-\$60,903
Capital Outlay:						
5640000 - Machinery & Equipment	1,500	0	0	0	0	0
Capital Outlay:	\$1,500	\$0	\$0	\$0	\$0	\$0

STRATEGIC INITIATIVES/ECONOMIC DEVELOPMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Grants and Aids:						
5820000 - Aids To Private Organization	3,685,553	5,624,000	5,624,000	3,655,553	5,000,000	-624,000
Grants and Aids:	\$3,685,553	\$5,624,000	\$5,624,000	\$3,655,553	\$5,000,000	-\$624,000
TOTAL EXPENDITURES:	\$5,249,193	\$7,494,926	\$7,853,489	\$4,817,340	\$6,951,369	-\$543,557

DEPARTMENT SUMMARY – COURT ADMINISTRATION

TRENDS & ISSUES

Court Administration Department in the General Fund consists of the following cost centers: Court Innovations (1510), Court Administration (1511), Teen Court (1515), Jury Services (1520), Drug Court (1522), Mental Health Court (1524), Juvenile Alternative Sanctions (1525), Veteran's Court (1526), Injunction Services (1527), Supervised Visitations (1528) and Mediation (1542).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees recommended by the County Manager, as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenditures reduced to appropriate funds as required, to offset increases in Personal Services, for programs that are self-sufficient.**

REVENUES

This Department is funded by the General Fund. However, there are also three offices within this Department that bring in revenues to fund their operation. They are as follows:

Court Innovations is funded by 25% of every \$65 collected for traffic violations, and by a \$25 Administrative Fee charged to each foreclosure case that goes through mediation. Total Revenues are projected to decrease 13.2% from the FY17 Adopted Budget.

Teen Court is funded by a \$3.00 fee assessed in addition to any fine, civil penalty, or court costs. Revenues are projected to decrease 24% over the FY17 Adopted Budget.

The Mediation Office is funded only by Balance Forward. Jury and Injunction programs are funded by revenues from the Clerk of Courts due to an inter-local agreement.

Changes between the Recommended and Tentative Budgets are as follows:

- **Fund Balance was revised for the Mediation program.**

COURT ADMINISTRATION

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	436,439	751,155	832,407	531,723	777,765	26,610
5130000 - Other Salaries & Wages	24,357	0	0	20,556	0	0
5130001 - Vacancy Factor	0	-13,145	-13,145	0	-13,611	-466
5140000 - Overtime	340	0	0	555	0	0
5150300 - Class C Meals	15	0	0	0	0	0
5160000 - Compensated Annual Leave	24,170	0	0	26,031	0	0
5160010 - Compensated Ann Leave Payoff	12,276	0	0	2,101	0	0
5160020 - Compensated Admin Leave	338	0	0	400	0	0
5170000 - Compensated Sick Leave	19,085	0	0	20,814	0	0
5170010 - Compensated Sick Leave Payoff	5,085	0	0	0	0	0
5210000 - Fica Taxes	37,802	57,460	57,460	44,566	59,501	2,041
5220000 - Retirement Contributions	38,535	55,436	55,436	45,503	59,865	4,429
5230000 - Health Insurance	117,975	227,180	227,180	146,504	205,430	-21,750
5231000 - Life Insurance	535	704	704	706	734	30
5232000 - Dental Insurance	3,069	4,836	4,836	4,046	5,124	288
5233000 - Lt Disability Insurance	746	1,238	1,238	943	1,282	44
5233100 - St Disability Insurance	1,379	1,653	1,653	1,743	1,711	58
5240000 - Workers' Compensation	1,295	6,786	6,786	1,383	2,019	-4,767
Personal Services:	\$723,440	\$1,093,303	\$1,174,555	\$847,573	\$1,099,820	\$6,517
Operating Expenses:						
5340000 - Other Contractual Services	146,632	277,455	277,455	178,170	235,125	-42,330
5400000 - Travel And Per Diem	1,028	4,034	4,034	2,493	4,540	506
5410000 - Communications	11,449	15,900	15,900	15,095	19,800	3,900
5420000 - Freight & Postage Services	702	26,425	26,425	9,215	26,275	-150
5440000 - Rentals And Leases	15,170	18,230	18,230	10,279	15,740	-2,490
5450000 - Insurance	63,084	67,968	67,968	67,968	32,751	-35,217
5450502 - Insurance Claims - Prop & Casualty	5,794	14,765	14,765	14,765	0	-14,765
5460000 - Repair & Maintenance Svcs	10,254	15,600	15,600	8,087	14,975	-625
5470000 - Printing And Binding	54	550	550	107	550	0
5490501 - OH-Workers' Compensation	2,446	4,946	4,946	4,946	6,137	1,191
5490502 - OH-Property & Liability Insurance	8,842	11,684	11,684	11,684	3,796	-7,888
5490503 - OH-Dental Insurance	1,158	915	915	915	1,017	102
5490504 - OH-Health Insurance	3,497	3,968	3,968	3,968	5,083	1,115
5490505 - OH-Life/AD&D, STD, LTD	1,520	2,943	2,943	2,943	1,701	-1,242
5490900 - Other Current Charges-courts	0	418,691	551,282	0	379,300	-39,391
5511000 - Office Supplies	2,134	8,650	8,650	3,140	7,000	-1,650
5512000 - Office Equipment	515	150	150	125	3,135	2,985
5520000 - Operating Supplies	8,560	32,940	32,940	14,947	18,455	-14,485
5520020 - Computer Hardware, Non-Capital	0	0	0	0	3,800	3,800
5522500 - Food	954	1,900	1,900	881	2,400	500
5540000 - Books,pubs,subs & Memberships	2,085	3,380	3,380	2,400	3,405	25
5541000 - Registration Fees	810	1,690	1,690	1,019	1,990	300
5550000 - Training	552	0	0	900	0	0
Operating Expenses:	\$287,241	\$932,784	\$1,065,375	\$354,046	\$786,975	-\$145,809
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	0	3,500	3,500
Capital Outlay:	\$0	\$0	\$0	\$0	\$3,500	\$3,500

COURT ADMINISTRATION

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
TOTAL EXPENDITURES:	\$1,010,682	\$2,026,087	\$2,239,930	\$1,201,619	\$1,890,295	-\$135,792

TRAFFIC EDUCATION (DORI SLOSBERG)

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	256,141	442,323	461,348	130,049	282,782	-159,541
Operating Expenses:	\$256,141	\$442,323	\$461,348	\$130,049	\$282,782	-\$159,541
TOTAL EXPENDITURES:	\$256,141	\$442,323	\$461,348	\$130,049	\$282,782	-\$159,541

DEPARTMENT SUMMARY – CORRECTIONS

TRENDS & ISSUES

The Department of Corrections is supported by the General Fund and directly supports the BOCC's Strategic Plan: Create Great Neighborhoods for the Future: Safe and Livable, Objective 1 – Maintain a safe County where residents and guests feel safe and secure. This department is comprised of the following cost centers: Probation (1571), Corrections Executive (2101), Inmate Medical Program (2114), Drug Lab (2118) and Courthouse Security (2161).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due an additional position requested for FY18, Research Analyst Statistician (cost center 2101), and a 3% across the board raise for eligible non-IAFF employees recommended by the County Manager, as well as selections made during Open Enrollment for Health and Dental Insurance Plans.**
- **Operating Expenses decreased due to adjustments to Property & Liability Insurance rates as well as Overhead allocations.**
- **Capital Outlay increased to appropriate funds for the SCAAP grant.**

REVENUES

The Corrections Department is supported by the General Fund. This Department also generates revenue from Federal and State grants, commissions from inmate phone services, court fees, probation fees and reimbursements.

Changes between the Recommended and Tentative Budgets are as follows:

- **Intergovernmental Revenue increased to allocate funds for the SCAAP grant.**

CORRECTIONS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	15,047,780	17,798,294	17,798,294	13,836,964	18,012,107	213,813
5120002 - Disaster Relief	0	0	0	113,166	0	0
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0
5130001 - Vacancy Factor	0	-325,269	-325,269	0	-315,185	10,084
5140000 - Overtime	1,872,606	500,000	500,000	1,561,999	500,000	0
5140003 - Overtime- Disaster Relief	0	0	0	11,028	0	0
5150020 - FTO Training	13,396	32,000	32,000	8,010	19,000	-13,000
5150035 - Educ Incentive Corrections	84,128	90,660	90,660	77,093	90,660	0
5150300 - Class C Meals	30	0	0	72	0	0
5160000 - Compensated Annual Leave	812,969	0	0	761,966	0	0
5160010 - Compensated Ann Leave Payoff	86,456	0	0	25,208	0	0
5160020 - Compensated Admin Leave	38,489	0	0	22,674	0	0
5170000 - Compensated Sick Leave	612,990	0	0	545,133	0	0
5170010 - Compensated Sick Leave Payoff	64,843	0	0	47,457	0	0
5210000 - Fica Taxes	1,372,818	1,421,856	1,421,856	1,256,024	1,377,965	-43,891
5220000 - Retirement Contributions	3,213,250	3,124,231	3,124,231	2,982,317	3,177,810	53,579
5230000 - Health Insurance	3,124,021	4,015,066	4,015,066	3,059,457	4,394,047	378,981
5231000 - Life Insurance	18,196	17,477	17,477	17,539	16,978	-499
5232000 - Dental Insurance	91,513	101,904	101,904	82,879	103,930	2,026
5233000 - Lt Disability Insurance	25,316	30,680	30,680	23,443	29,675	-1,005
5233100 - St Disability Insurance	46,761	40,106	40,106	43,302	39,696	-410
5240000 - Workers' Compensation	736,947	734,481	734,481	649,677	809,110	74,629
5250000 - Unemployment Compensation	5,589	0	0	2,353	0	0
Personal Services:	\$27,268,098	\$27,764,235	\$27,764,235	\$25,127,760	\$28,438,542	\$674,307
Operating Expenses:						
5310000 - Professional Services	4,385,847	4,586,792	4,775,372	4,219,217	4,646,945	60,153
5310006 - Legal Fees	0	0	0	35,905	40,000	40,000
5314000 - Medical Svcs	2,819	7,100	7,100	222	7,100	0
5340000 - Other Contractual Services	2,370,455	2,483,963	2,501,804	2,094,548	2,531,480	47,517
5340002 - Other Contr Svcs Pre Booking	763,818	780,000	780,000	1,057,458	780,000	0
5340008 - Other Contractual Svc- Auction	0	0	0	36	0	0
5400000 - Travel And Per Diem	14,305	20,900	20,900	24,700	22,000	1,100
5410000 - Communications	36,010	36,320	36,320	30,550	36,320	0
5420000 - Freight & Postage Services	9,404	9,500	9,500	8,959	9,500	0
5430000 - Utility Services	2,943	3,000	3,000	2,650	3,000	0
5440000 - Rentals And Leases	10,519	29,868	29,868	10,082	29,868	0
5450000 - Insurance	496,938	742,929	742,929	742,929	622,489	-120,440
5450001 - Insurance Premium	29,120	0	0	0	0	0
5450502 - Insurance Claims - Prop & Casualty	55,556	55,556	55,556	55,556	248,856	193,300
5460000 - Repair & Maintenance Svcs	72,922	98,925	98,925	73,988	98,925	0
5462000 - Rep & Maint-automotive	25,007	24,000	24,000	28,938	24,000	0
5470000 - Printing And Binding	26,720	25,100	25,100	24,958	25,100	0
5490000 - Oth Current Chgs & Obligations	0	0	0	652	0	0
5490501 - OH-Workers' Compensation	74,269	94,240	94,240	94,240	118,940	24,700
5490502 - OH-Property & Liability Insurance	70,921	108,431	108,431	108,431	92,823	-15,608
5490503 - OH-Dental Insurance	35,061	17,480	17,480	17,480	19,760	2,280
5490504 - OH-Health Insurance	105,937	75,620	75,620	75,620	98,420	22,800
5490505 - OH-Life/AD&D, STD, LTD	30,400	41,965	41,965	41,965	23,940	-18,025

CORRECTIONS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5493000 - Other Charges Late Pay Fees	56	0	0	0	0	0
5500000 - Training	3,400	0	0	0	0	0
5511000 - Office Supplies	124,750	91,331	91,331	121,752	91,331	0
5512000 - Office Equipment	33,404	20,370	20,370	32,564	20,370	0
5520000 - Operating Supplies	100,327	108,977	108,977	97,605	110,377	1,400
5520020 - Computer Hardware, Non-Capital	12,462	4,100	4,100	7,111	0	-4,100
5520200 - Ammunition	18,012	35,000	35,000	21,868	35,000	0
5521000 - Gas & Oil	40,379	51,176	51,176	37,849	51,176	0
5522000 - Chemicals	87,055	187,798	187,798	64,481	175,798	-12,000
5524000 - Oper Supp-miscellaneous	220,614	307,000	307,000	246,873	307,000	0
5526000 - Clothing	89,485	117,800	117,800	71,792	117,800	0
5540000 - Books,pubs,subs & Memberships	4,642	7,175	7,175	5,750	7,675	500
5541000 - Registration Fees	13,831	23,800	23,800	29,595	23,800	0
5550000 - Training	1,250	0	0	99	0	0
5551001 - Reimbursements LSSI	-131,852	-130,000	-130,000	-80,032	-130,000	0
Operating Expenses:	\$9,236,787	\$10,066,216	\$10,272,637	\$9,406,391	\$10,289,793	\$223,577
Capital Outlay:						
5640000 - Machinery & Equipment	92,673	38,463	99,426	49,984	48,949	10,486
5640020 - Computer Hardware, Capital	0	0	3,587	3,586	0	0
Capital Outlay:	\$92,673	\$38,463	\$103,013	\$53,571	\$48,949	\$10,486
Grants and Aids:						
5820000 - Aids To Private Organization	250	250	250	100	250	0
Grants and Aids:	\$250	\$250	\$250	\$100	\$250	\$0
TOTAL EXPENDITURES:	\$36,597,808	\$37,869,164	\$38,140,135	\$34,587,822	\$38,777,534	\$908,370

DEPARTMENT SUMMARY – COMMISSION AUDITOR

TRENDS & ISSUES

The Office of Commission Auditor was established by the Osceola County Home Rule Charter and reports directly to the Board of County Commissioners. The purpose of the Office of Commission Auditor is to provide for an independent appraisal, promoting efficient and effective Charter government. This office includes the following: 1811 – Commission Auditor, 1812 – TDT Audit, & 1813 – TDT Enforcement.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the addition of 1 FTE for a Tax Compliance Officer position. This increase was offset by the to 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as adjustments to Health and Dental Plan selections made during Open Enrollment.**
- **Operating Expenses increased due to the additional FTE and adjustments to Overhead allocations.**

REVENUES

This Department is supported by the General Fund and Transfers In of 1.5% of Tourist Development Tax revenues.

There were no changes between the Recommended and Tentative Budgets.

COMMISSION AUDITOR

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	756,345	866,189	866,189	641,052	960,197	94,008
5120002 - Disaster Relief	0	0	0	1,505	0	0
5122000 - Car Allowance	5,490	5,400	5,400	4,500	5,400	0
5130001 - Vacancy Factor	0	-15,160	-15,160	0	-16,803	-1,643
5140000 - Overtime	0	0	0	34	0	0
5160000 - Compensated Annual Leave	36,255	0	0	43,112	0	0
5160010 - Compensated Ann Leave Payoff	4,052	0	0	0	0	0
5160020 - Compensated Admin Leave	11,922	0	0	11,506	0	0
5170000 - Compensated Sick Leave	30,725	0	0	37,772	0	0
5170010 - Compensated Sick Leave Payoff	6,232	0	0	0	0	0
5210000 - Fica Taxes	59,357	66,264	66,264	51,602	73,454	7,190
5220000 - Retirement Contributions	82,489	86,686	86,686	74,001	99,081	12,395
5230000 - Health Insurance	148,808	169,809	169,809	129,782	158,072	-11,737
5231000 - Life Insurance	977	814	814	903	903	89
5232000 - Dental Insurance	3,344	3,432	3,432	2,724	3,142	-290
5233000 - Lt Disability Insurance	1,367	1,428	1,428	1,211	1,583	155
5233100 - St Disability Insurance	2,524	1,906	1,906	2,237	2,115	209
5240000 - Workers' Compensation	3,181	3,052	3,052	2,578	3,751	699
Personal Services:	\$1,153,067	\$1,189,820	\$1,189,820	\$1,004,520	\$1,290,895	\$101,075
Operating Expenses:						
5310000 - Professional Services	3,750	273,750	273,750	52,146	8,438	-265,312
5310006 - Legal Fees	0	2,000	2,000	0	2,000	0
5400000 - Travel And Per Diem	2,451	3,800	3,800	2,274	5,050	1,250
5410000 - Communications	771	950	950	500	950	0
5420000 - Freight & Postage Services	1,086	750	750	615	1,175	425
5440000 - Rentals And Leases	4,447	5,000	5,000	3,955	5,425	425
5450000 - Insurance	4,022	4,446	4,446	4,446	4,184	-262
5462000 - Rep & Maint-automotive	219	1,000	1,000	191	585	-415
5470000 - Printing And Binding	186	200	200	15	350	150
5490000 - Oth Current Chgs & Obligations	0	0	0	235	0	0
5490501 - OH-Workers' Compensation	2,364	2,976	2,976	2,976	4,069	1,093
5490502 - OH-Property & Liability Insurance	517	675	675	675	486	-189
5490503 - OH-Dental Insurance	1,116	552	552	552	676	124
5490504 - OH-Health Insurance	3,372	2,388	2,388	2,388	3,367	979
5490505 - OH-Life/AD&D, STD, LTD	960	1,308	1,308	1,308	819	-489
5511000 - Office Supplies	1,486	2,600	2,600	947	3,000	400
5512000 - Office Equipment	0	0	0	0	400	400
5520000 - Operating Supplies	246	1,400	1,400	749	1,950	550
5520010 - Computer Software	933	0	0	0	0	0
5520020 - Computer Hardware, Non-Capital	0	0	0	0	900	900
5520021 - Computer Hardware, Operating	0	900	900	133	350	-550
5521000 - Gas & Oil	411	1,150	1,150	395	1,550	400
5522500 - Food	1,019	1,100	1,100	877	1,190	90
5540000 - Books,pubs,subs & Memberships	2,545	2,675	2,675	2,428	2,650	-25
5550000 - Training	9,123	12,225	12,225	10,135	13,200	975
Operating Expenses:	\$41,022	\$321,845	\$321,845	\$87,938	\$62,764	-\$259,081
Capital Outlay:						

COMMISSION AUDITOR

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640100 - Vehicles	0	49,998	49,998	39,798	0	-49,998
5646000 - Other Equipment	0	0	0	0	4,000	4,000
Capital Outlay:	\$0	\$49,998	\$49,998	\$39,798	\$4,000	-\$45,998
TOTAL EXPENDITURES:	\$1,194,089	\$1,561,663	\$1,561,663	\$1,132,257	\$1,357,659	-\$204,004

DEPARTMENT SUMMARY – ANIMAL SERVICES

TRENDS & ISSUES

Animal Services directly supports the BOCC Strategic Plan. This department includes the following cost centers: 2119 - Veterinary Operations, 2120 - Kennel Operations, 2121 - Road Operations and 2122 - Animal Control Administration, 2123 - Animal Services Donation Funds, and 2124 - Spay and Neuter Program.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**

REVENUES

This department is primarily supported by the General Fund; however, it generates revenues through fees and penalties charged to the public. These fees and penalties include charges for providing county tags, daily board for cats/dogs, rabies vaccinations, dangerous dog registration, impound fees, failure to obtain tags, and failure to vaccinate. Additional revenue is also received through donations.

There were no changes between the Recommended and Tentative Budgets.

ANIMAL SERVICES

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,187,667	1,403,777	1,382,588	1,037,510	1,408,016	4,239
5120002 - Disaster Relief	0	0	0	4,294	0	0
5130001 - Vacancy Factor	0	-25,213	-24,842	0	-25,840	-627
5140000 - Overtime	78,916	67,000	71,070	67,521	68,495	1,495
5140003 - Overtime- Disaster Relief	0	0	0	2,496	0	0
5160000 - Compensated Annual Leave	61,431	0	0	49,280	0	0
5160010 - Compensated Ann Leave Payoff	525	0	0	10,153	0	0
5160020 - Compensated Admin Leave	6,225	0	0	4,968	0	0
5170000 - Compensated Sick Leave	45,217	0	0	36,013	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	824	0	0
5210000 - Fica Taxes	101,293	110,221	108,911	88,879	112,955	2,734
5220000 - Retirement Contributions	113,806	121,292	119,994	103,502	131,108	9,816
5230000 - Health Insurance	258,223	336,863	335,041	269,170	420,204	83,341
5231000 - Life Insurance	1,487	1,357	1,344	1,345	1,387	30
5232000 - Dental Insurance	8,452	9,261	9,189	7,559	9,630	369
5233000 - Lt Disability Insurance	2,068	2,371	2,357	1,792	2,432	61
5233100 - St Disability Insurance	3,822	3,172	3,129	3,313	3,247	75
5240000 - Workers' Compensation	26,413	26,797	26,457	21,405	31,145	4,348
Personal Services:	\$1,895,545	\$2,056,898	\$2,035,238	\$1,710,024	\$2,162,779	\$105,881
Operating Expenses:						
5310000 - Professional Services	46,132	60,242	91,892	107,322	73,410	13,168
5314000 - Medical Svcs	0	0	26,460	0	0	0
5340000 - Other Contractual Services	1,096	14,050	400	265	400	-13,650
5340007 - Other Contractual Services-Penn Cr	0	659	659	0	659	0
5400000 - Travel And Per Diem	7,974	15,200	15,200	6,397	15,800	600
5410000 - Communications	16,010	17,900	17,900	11,309	17,900	0
5420000 - Freight & Postage Services	10,420	14,750	14,750	11,753	16,750	2,000
5430000 - Utility Services	1,480	2,300	2,300	1,132	2,300	0
5440000 - Rentals And Leases	328	36,070	36,070	820	1,070	-35,000
5450000 - Insurance	14,446	28,089	28,089	28,089	26,783	-1,306
5460000 - Repair & Maintenance Svcs	3,934	2,000	2,000	12,325	3,600	1,600
5462000 - Rep & Maint-automotive	60,002	51,500	51,500	25,388	52,500	1,000
5470000 - Printing And Binding	6,706	8,500	8,500	2,963	8,500	0
5480000 - Promotional Activities	16,365	16,000	16,000	11,388	16,000	0
5490000 - Oth Current Chgs & Obligations	1,180	76,399	122,546	2,773	160,534	84,135
5490011 - Cash over/shorts	0	0	0	79	0	0
5490400 - Bad Debt	297	0	0	107	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	18	0	0
5490501 - OH-Workers' Compensation	6,718	8,705	8,705	8,705	11,017	2,312
5490502 - OH-Property & Liability Insurance	1,854	4,265	4,265	4,265	1,830	-2,435
5490503 - OH-Dental Insurance	3,171	1,615	1,615	1,615	1,830	215
5490504 - OH-Health Insurance	9,582	6,985	6,985	6,985	9,117	2,132
5490505 - OH-Life/AD&D, STD, LTD	3,048	4,262	4,262	4,262	2,469	-1,793
5511000 - Office Supplies	11,431	13,000	13,000	11,642	13,000	0
5512000 - Office Equipment	3,688	0	0	0	0	0
5520000 - Operating Supplies	48,504	63,330	73,273	58,788	59,200	-4,130
5520010 - Computer Software	499	2,695	2,695	1,718	2,497	-198
5520021 - Computer Hardware, Operating	0	0	0	0	1,350	1,350

ANIMAL SERVICES

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5521000 - Gas & Oil	56,480	0	0	36,082	0	0
5521005 - Gas & Oil-Direct	0	60,500	60,500	48	60,500	0
5522500 - Food	16,464	19,000	20,800	15,488	20,000	1,000
5524500 - Cleaning Supplies	2,977	4,000	4,000	4,284	11,000	7,000
5525000 - Tools	10,592	7,100	7,100	5,214	7,100	0
5526000 - Clothing	13,612	14,625	14,625	13,539	14,850	225
5528000 - Medicine	101,154	101,000	115,370	82,277	115,870	14,870
5540000 - Books,pubs,subs & Memberships	3,367	1,780	1,780	2,323	2,280	500
5540001 - Library Books - Non capital	0	0	0	125	0	0
5541000 - Registration Fees	4,614	11,800	11,800	8,437	15,500	3,700
5550000 - Training	1,559	1,000	1,000	773	5,750	4,750
Operating Expenses:	\$485,683	\$669,321	\$786,041	\$488,697	\$751,366	\$82,045
Capital Outlay:						
5640000 - Machinery & Equipment	12,620	0	36,300	13,300	44,400	44,400
5646000 - Other Equipment	3,725	0	0	0	0	0
Capital Outlay:	\$16,345	\$0	\$36,300	\$13,300	\$44,400	\$44,400
Grants and Aids:						
5820000 - Aids To Private Organization	0	75,000	75,000	75,000	75,000	0
Grants and Aids:	\$0	\$75,000	\$75,000	\$75,000	\$75,000	\$0
TOTAL EXPENDITURES:	\$2,397,573	\$2,801,219	\$2,932,579	\$2,287,020	\$3,033,545	\$232,326

DEPARTMENT SUMMARY – PUBLIC WORKS

TRENDS & ISSUES

The General Fund directly supports several areas of the Public Works department including Facilities Management (4125), Construction Management (4123), Mowing (4158) and Small Engine Repair (4136), Transit Shelter (1408), Lakes Management (1417) and Mosquito Control (1418). Hoagland Industrial Park (4129) is new for FY18.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a to 3% across the board raise for eligible non-IAFF employees recommended by the County Manager, as well as adjustments to Health and Dental Plan selections made during Open Enrollment.**
- **Operating Expenses decreased as a result of departmental reductions to various project costs including the roof replacement at the St. Cloud Health Department, HVAC replacement for the Sheriff's Fleet Building, and painting of the Sheriff's Admin building.**
- **Capital Outlay decreased as a result of moving capital projects to FY19.**

REVENUES

The General Fund directly supports several areas of the Public Works department including Facilities Management, Construction Management, Hoagland Industrial Park, Mowing, Small Engine Repair, Lakes Management and Mosquito Control. Mosquito Control is also supported by grant funding and Hoagland Industrial Park is also supported by lease revenues.

There were no changes between the Recommended and Tentative Budgets.

PUBLIC WORKS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	2,757,322	3,263,900	3,422,801	2,606,105	3,459,345	195,445
5120002 - Disaster Relief	0	0	0	11,256	0	0
5130000 - Other Salaries & Wages	44,018	0	0	24,677	0	0
5130001 - Vacancy Factor	0	-57,972	-61,034	0	-61,254	-3,282
5140000 - Overtime	98,683	49,000	49,000	69,541	68,600	19,600
5140003 - Overtime- Disaster Relief	0	0	0	2,774	0	0
5150300 - Class C Meals	103	0	0	148	0	0
5160000 - Compensated Annual Leave	172,682	0	0	162,194	0	0
5160010 - Compensated Ann Leave Payoff	23,788	0	0	4,773	0	0
5160020 - Compensated Admin Leave	17,676	0	0	17,010	0	0
5170000 - Compensated Sick Leave	96,364	0	0	94,999	0	0
5170010 - Compensated Sick Leave Payoff	11,931	0	0	0	0	0
5210000 - Fica Taxes	237,098	253,432	265,592	218,430	267,782	14,350
5220000 - Retirement Contributions	251,139	266,332	276,303	238,611	292,398	26,066
5230000 - Health Insurance	615,469	729,172	756,823	631,090	866,354	137,182
5231000 - Life Insurance	3,588	3,114	3,240	3,499	3,296	182
5232000 - Dental Insurance	17,726	17,966	18,432	15,879	19,622	1,656
5233000 - Lt Disability Insurance	4,981	5,458	5,678	4,654	5,768	310
5233100 - St Disability Insurance	9,202	7,293	7,584	8,953	7,704	411
5240000 - Workers' Compensation	134,820	132,209	138,313	119,654	159,462	27,253
Personal Services:	\$4,496,590	\$4,669,904	\$4,882,732	\$4,234,247	\$5,089,077	\$419,173
Operating Expenses:						
5310000 - Professional Services	163,932	558,000	334,961	116,246	236,667	-321,333
5310006 - Legal Fees	0	0	0	1,169	0	0
5314000 - Medical Svcs	616	0	0	0	0	0
5340000 - Other Contractual Services	3,029,169	3,835,193	4,211,670	2,967,478	4,163,242	328,049
5349999 - Oth Svcs - Contra	-64,285	-64,285	-64,285	-58,407	-74,951	-10,666
5400000 - Travel And Per Diem	566	1,354	5,054	876	4,254	2,900
5410000 - Communications	37,277	45,415	45,415	31,456	44,737	-678
5420000 - Freight & Postage Services	338	525	525	244	695	170
5430000 - Utility Services	2,936,263	3,347,261	3,379,261	2,384,549	3,286,245	-61,016
5440000 - Rentals And Leases	12,990	25,980	25,980	26,627	31,980	6,000
5450000 - Insurance	96,855	114,249	114,249	114,249	220,208	105,959
5450502 - Insurance Claims - Prop & Casualty	4,238	4,238	4,238	4,238	0	-4,238
5460000 - Repair & Maintenance Svcs	2,926,745	4,182,365	4,891,433	2,520,881	3,950,700	-231,665
5460008 - R&M Parking re-paving	121,666	243,700	243,700	185,670	16,000	-227,700
5462000 - Rep & Maint-automotive	52,952	59,890	60,690	42,992	62,540	2,650
5470000 - Printing And Binding	648	1,250	1,250	525	1,550	300
5490000 - Oth Current Chgs & Obligations	4,961	15,828	16,328	16,615	4,744	-11,084
5490501 - OH-Workers' Compensation	13,880	17,226	17,474	17,474	22,428	5,202
5490502 - OH-Property & Liability Insurance	12,977	17,350	17,386	17,386	25,509	8,159
5490503 - OH-Dental Insurance	6,501	3,194	3,240	3,240	3,724	530
5490504 - OH-Health Insurance	19,641	13,822	14,021	14,021	18,559	4,737
5490505 - OH-Life/AD&D, STD, LTD	5,864	8,754	8,863	8,863	5,414	-3,340
5511000 - Office Supplies	10,362	9,850	10,000	8,504	10,650	800
5512000 - Office Equipment	2,691	4,800	4,800	4,559	0	-4,800
5520000 - Operating Supplies	51,374	64,743	64,943	46,505	67,575	2,832
5520010 - Computer Software	622	0	0	0	0	0

PUBLIC WORKS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520020 - Computer Hardware, Non-Capital	0	0	0	945	1,200	1,200
5521000 - Gas & Oil	175,386	225,302	225,302	139,714	225,794	492
5522000 - Chemicals	0	28,147	107,147	127,853	28,147	0
5524000 - Oper Supp-miscellaneous	16	0	0	0	0	0
5524500 - Cleaning Supplies	5,299	7,000	7,000	3,609	7,000	0
5525000 - Tools	6,310	5,425	5,425	9,408	5,925	500
5528000 - Medicine	218	375	375	202	375	0
5540000 - Books,pubs,subs & Memberships	7,376	8,360	8,365	4,273	11,550	3,190
5541000 - Registration Fees	1,484	5,000	5,000	0	2,000	-3,000
5550000 - Training	1,217	1,200	3,000	1,583	2,600	1,400
Operating Expenses:	\$9,646,148	\$12,791,511	\$13,772,810	\$8,763,545	\$12,387,061	-\$404,450
Capital Outlay:						
5640000 - Machinery & Equipment	65,412	69,000	97,294	91,278	23,260	-45,740
5640020 - Computer Hardware, Capital	0	0	5,679	5,678	0	0
5640100 - Vehicles	83,502	24,900	69,900	64,481	0	-24,900
5646000 - Other Equipment	59,492	0	0	0	0	0
Capital Outlay:	\$208,407	\$93,900	\$172,873	\$161,437	\$23,260	-\$70,640
TOTAL EXPENDITURES:	\$14,351,145	\$17,555,315	\$18,828,415	\$13,159,229	\$17,499,398	-\$55,917

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

TRENDS & ISSUES

The Emergency Management Office protects the citizens and visitors of Osceola County through a comprehensive system of prevention, preparation, response, recovery, and mitigation of disasters. This office includes the following cost centers: 2141 – Emergency Management and 2142 – LIDAR Project.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses decreased due to the completion of the LIDAR Project in FY17.**

REVENUES

This office is not a revenue generating office; therefore, it is solely supported by General Fund revenues and grants.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenue associated with the LIDA project has been deleted.**

EMERGENCY MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	219,640	245,469	245,469	201,054	259,229	13,760
5120002 - Disaster Relief	0	0	0	5,960	0	0
5130001 - Vacancy Factor	0	-4,297	-4,297	0	-4,559	-262
5140000 - Overtime	471	1,200	1,200	989	1,206	6
5140003 - Overtime- Disaster Relief	0	0	0	672	0	0
5150300 - Class C Meals	60	0	0	0	0	0
5160000 - Compensated Annual Leave	11,591	0	0	10,196	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	297	0	0
5160020 - Compensated Admin Leave	3,165	0	0	3,021	0	0
5170000 - Compensated Sick Leave	4,971	0	0	6,120	0	0
5210000 - Fica Taxes	17,938	18,783	18,783	16,678	19,922	1,139
5220000 - Retirement Contributions	17,595	18,467	18,467	17,196	20,789	2,322
5230000 - Health Insurance	29,304	30,354	30,354	27,050	32,587	2,233
5231000 - Life Insurance	282	230	230	275	244	14
5232000 - Dental Insurance	1,120	1,117	1,117	988	1,132	15
5233000 - Lt Disability Insurance	393	405	405	370	429	24
5233100 - St Disability Insurance	725	541	541	683	574	33
5240000 - Workers' Compensation	597	565	565	519	678	113
5250000 - Unemployment Compensation	0	0	0	330	0	0
Personal Services:	\$307,851	\$312,834	\$312,834	\$292,397	\$332,231	\$19,397
Operating Expenses:						
5310000 - Professional Services	273,243	0	207,451	103,224	1,246	1,246
5340000 - Other Contractual Services	19,883	20,500	20,500	20,406	22,075	1,575
5340008 - Other Contractual Svc- Auction	0	0	0	27	0	0
5400000 - Travel And Per Diem	789	0	0	4,201	1,500	1,500
5410000 - Communications	16,027	6,150	6,150	4,001	5,630	-520
5420000 - Freight & Postage Services	408	600	600	141	875	275
5430000 - Utility Services	3,016	8,200	8,200	3,030	5,400	-2,800
5440000 - Rentals And Leases	40,815	48,145	48,145	43,781	49,741	1,596
5450000 - Insurance	7,037	6,248	6,248	6,248	8,257	2,009
5460000 - Repair & Maintenance Svcs	56,197	56,631	56,631	32,142	54,053	-2,578
5462000 - Rep & Maint-automotive	5,375	2,000	2,000	984	2,500	500
5470000 - Printing And Binding	8,894	5,000	5,000	2,969	4,565	-435
5480000 - Promotional Activities	993	0	0	0	1,000	1,000
5490501 - OH-Workers' Compensation	779	979	979	979	1,221	242
5490502 - OH-Property & Liability Insurance	709	949	949	949	995	46
5490503 - OH-Dental Insurance	367	182	182	182	204	22
5490504 - OH-Health Insurance	1,110	786	786	786	1,010	224
5490505 - OH-Life/AD&D, STD, LTD	396	539	539	539	354	-185
5511000 - Office Supplies	3,567	6,300	6,300	2,364	5,000	-1,300
5512000 - Office Equipment	1,167	1,500	1,500	780	1,500	0
5520000 - Operating Supplies	13,307	15,000	15,000	10,711	7,000	-8,000
5520010 - Computer Software	7,100	0	0	1,000	1,200	1,200
5520020 - Computer Hardware, Non-Capital	0	900	900	0	0	-900
5521000 - Gas & Oil	6,705	5,700	5,700	502	3,700	-2,000
5521005 - Gas & Oil-Direct	0	0	0	2,016	3,840	3,840
5526000 - Clothing	0	0	0	31	0	0
5540000 - Books,pubs,subs & Memberships	475	0	0	976	50	50

EMERGENCY MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	285	0	0	0	0	0
5550000 - Training	2,712	18,000	13,852	3,589	23,000	5,000
Operating Expenses:	\$471,356	\$204,309	\$407,612	\$246,557	\$205,916	\$1,607
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	4,148	0	0	0
5640100 - Vehicles	0	0	0	0	24,999	24,999
5680010 - Computer Software, Capital	24,765	0	0	0	0	0
Capital Outlay:	\$24,765	\$0	\$4,148	\$0	\$24,999	\$24,999
TOTAL EXPENDITURES:	\$803,972	\$517,143	\$724,594	\$538,955	\$563,146	\$46,003

DEPARTMENT SUMMARY – HUMAN SERVICES

TRENDS & ISSUES

The Human Services office includes the following cost centers: 6101 – Homeless Assistance, 6141 – Veteran’s Services, 6173 – Social Services/Human Services, 6185 – Legal Aid, 9531 – Outside Agencies, 9641 – Health Unit and 9642 – Federally Qualified Health Care.

The Human Services and Social Services programs provide assistance to Osceola County residents, including residents without health insurance coverage and citizens who are facing economic and financial difficulties.

Legal Aid is mandated by F.S. Chapter 29.0085 requiring the County to fund legal aid services at the level of base year plus 1.5%. The expenditures for this program are partially funded by revenues collected from court-related services.

Outside Agencies is comprised of the mandated Baker Act and the Child Protection teams’ budgets. In FY18, \$1,860,587 has been budgeted in Grants and Aids for contributions to private organizations to be determined by the BOCC.

The Health Unit budget supports the five Osceola County Health Department locations. Operating costs include the County’s contribution for repairs and maintenance for the buildings, insurance, and telephone services.

The Federally Qualified Health Care cost center is new for FY18 although the funding is not new as in previous years it was a part of the funding provided to the Health Department. The FQHC is operated by Primary Care Medical Services of Poinciana which began providing primary and maternity care services to the residents of Osceola County on April 1, 2017 as a separate entity.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses decreased due to adjustments to Overhead allocations.**
- **Grants & Aids increased to allocate funds for the YMCA after school program as well as funding for the 4C program.**

REVENUES

With the exception of Legal Aid, Human Services is supported by General Fund revenues. Legal Aid is partially funded by revenues collected from court-related services. Revenues increased for FY18 based on current year collections.

There were no changes between the Recommended and Tentative Budgets.

HUMAN SERVICES

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	508,279	628,433	673,372	524,943	740,820	112,387
5120002 - Disaster Relief	0	0	0	464	0	0
5130001 - Vacancy Factor	0	-10,998	-11,785	0	-12,964	-1,966
5140000 - Overtime	1,082	0	0	449	0	0
5140003 - Overtime- Disaster Relief	0	0	0	356	0	0
5150300 - Class C Meals	16	0	0	17	0	0
5160000 - Compensated Annual Leave	27,171	0	0	27,432	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	551	0	0
5160020 - Compensated Admin Leave	5,982	0	0	6,141	0	0
5170000 - Compensated Sick Leave	17,973	0	0	24,922	0	0
5210000 - Fica Taxes	40,785	48,076	51,514	42,902	56,677	8,601
5220000 - Retirement Contributions	54,920	61,501	64,881	58,274	75,417	13,916
5230000 - Health Insurance	117,687	153,557	157,201	116,881	182,350	28,793
5231000 - Life Insurance	656	589	638	683	697	108
5232000 - Dental Insurance	3,292	3,655	3,800	2,976	3,737	82
5233000 - Lt Disability Insurance	913	1,038	1,112	915	1,222	184
5233100 - St Disability Insurance	1,688	1,384	1,521	1,691	1,629	245
5240000 - Workers' Compensation	2,621	3,302	3,406	2,977	4,125	823
Personal Services:	\$783,066	\$890,537	\$945,660	\$812,573	\$1,053,710	\$163,173
Operating Expenses:						
5310000 - Professional Services	43,346	65,000	65,000	26,100	65,000	0
5314000 - Medical Svcs	4,871,053	5,465,000	5,465,000	5,009,162	5,807,784	342,784
5314002 - Medical Svcs HCRA	44,489	1,233,308	1,233,308	73,980	1,291,448	58,140
5340000 - Other Contractual Services	1,312,700	1,373,791	1,373,791	924,191	1,362,561	-11,230
5400000 - Travel And Per Diem	2,575	5,200	5,200	7,810	6,200	1,000
5410000 - Communications	179,918	169,183	169,183	133,344	169,219	36
5420000 - Freight & Postage Services	3,475	3,250	3,250	3,381	3,500	250
5430000 - Utility Services	2,673	2,500	2,500	2,048	2,500	0
5440000 - Rentals And Leases	16,654	58,922	58,922	11,598	59,422	500
5450000 - Insurance	35,285	38,342	38,342	38,342	19,920	-18,422
5460000 - Repair & Maintenance Svcs	228	3,700	3,700	0	3,700	0
5462000 - Rep & Maint-automotive	465	500	500	770	500	0
5470000 - Printing And Binding	222	200	200	255	300	100
5480000 - Promotional Activities	957	0	0	0	0	0
5488000 - Promotional-ads/media Buys	0	0	0	415	0	0
5490000 - Oth Current Chgs & Obligations	241,992	453,500	453,500	184,422	453,500	0
5490501 - OH-Workers' Compensation	2,433	3,249	3,249	3,249	4,554	1,305
5490502 - OH-Property & Liability Insurance	4,529	5,580	5,580	5,580	2,280	-3,300
5490503 - OH-Dental Insurance	1,148	603	603	603	756	153
5490504 - OH-Health Insurance	3,470	2,607	2,607	2,607	3,768	1,161
5490505 - OH-Life/AD&D, STD, LTD	988	1,428	1,428	1,428	916	-512
5511000 - Office Supplies	5,928	5,900	5,900	7,334	7,400	1,500
5512000 - Office Equipment	246	300	300	768	300	0
5520000 - Operating Supplies	1,840	1,800	1,800	1,530	2,800	1,000
5521000 - Gas & Oil	1,511	1,300	1,300	1,140	1,300	0
5526000 - Clothing	15	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	160	400	400	294	400	0
5541000 - Registration Fees	1,474	3,600	3,600	2,535	4,100	500

HUMAN SERVICES

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5550000 - Training	500	3,000	3,000	479	3,500	500
Operating Expenses:	\$6,780,274	\$8,902,163	\$8,902,163	\$6,443,364	\$9,277,628	\$375,465
Capital Outlay:						
5680010 - Computer Software, Capital	70,125	0	0	0	0	0
Capital Outlay:	\$70,125	\$0	\$0	\$0	\$0	\$0
Grants and Aids:						
5820000 - Aids To Private Organization	1,447,641	1,880,587	1,893,087	1,764,657	2,370,587	490,000
Grants and Aids:	\$1,447,641	\$1,880,587	\$1,893,087	\$1,764,657	\$2,370,587	\$490,000
TOTAL EXPENDITURES:	\$9,081,106	\$11,673,287	\$11,740,910	\$9,020,594	\$12,701,925	\$1,028,638

DEPARTMENT SUMMARY - CONSTITUTIONALS

TRENDS & ISSUES

The General Fund supports the operations of our Constitutionals, to include the Supervisor of Elections, the Tax Collector, the Property Appraiser and the Sheriff, with minimal funding provided to the Clerk of the Circuit Court.

Changes between the Recommended and Tentative Budgets for the Clerk of the Circuit reflect an adjustment to the Overhead allocation for Property & Liability Insurances.

- The Clerk of the Circuit Court submits their budget request to the State. Operating expenditures associated with this office pertain to property and liability insurances.

Changes between the Recommended and Tentative Budgets for the Supervisor of Elections reflect an adjustment to the Overhead allocation for Property & Liability Insurances.

- The Supervisor of Election's submitted budget (\$3,018,892), includes a contingency request of \$10,000 and reflects an increase of 3.6% over the FY17 Adopted Budget. Personal Services increased \$57,557 over FY17 Adopted due to staffing additional polling locations with temporary election workers and a 3.0% Cost of Living Adjustment. Operating also increased 4.7% or \$47,286 as funding supports one election in FY18. Capital Outlay request of \$34,945 is for election equipment and a scanner. Also included are funds, which are not a part of the submitted budget, for costs associated with Property & Liability Insurances as well as Overhead. The total FY18 General Fund budgeted amount is \$3,034,275 which represents an overall increase of 3.7%.

Changes between the Recommended and Tentative Budgets for the Tax Collector are as follows:

- The Tax Collector's budget was revised, based on the FY18 budget request of \$9,759,937 submitted on July 31, 2017, and represents an increase of 7.6% or \$685,457 over the FY17 submitted budget. However, the requested amount to be funded by the General Fund increased 7.8% or \$534,335, as the remaining fees will be collected from other Funds to which Ad Valorem and Special Assessments are assessed. Funding is split with \$7,379,535 in cost center 9131 and \$9,650 in cost center 1456 (Current Planning). Additionally the General Fund supports Property and Liability insurances, overhead cost associated with this insurance, bank fees, postage and funds for intergovernmental radio communication, for an overall FY18 General Fund Budget of \$7,570,942.

Changes between the Recommended and Tentative Budgets for the Property Appraiser reflect an adjustment to the Overhead allocation for Property & Liability Insurances.

- The Property Appraiser's budget request is funded by the General Fund as well as other funds to which Ad Valorem is assessed. Of the total submitted budget, (\$6,625,299), \$5,913,715 is included in the General Fund's Recommended Budget. This budget includes funding for 63 positions, which includes one new position for FY18 as well as a 3.0% Cost of Living Adjustment (COLA). Operating decreased 15.9% due to the exclusion of cost associated with aerial photos. Also, included are funds, which are not a part of the submitted budget, for cost associated with Property & Liability Insurances as well as overhead, TRIM postage and funding for intergovernmental radio communication. Overall funding provided from the General Fund

represents a 1.9% increase over the FY17 Adopted Budget for a total FY18 General Fund budget of \$6,075,693.

Changes between the Recommended and Tentative Budgets for the Sheriff reflect a reduction to Personal Services, Operating and Capital by \$1.2m. Also adjustments to the Overhead allocation for Property & Liability Insurances.

- The Sheriff's revised budget request of \$67,122,062 represents a 6% increase over the FY17 Adopted Budget. This budget includes funding for 663 full-time and 105 part-time staff which is a 6.7% increase in Personal Services due to a 5% COLA for sworn officers and a 3.5% COLA for civilians and a request for 21 full-time positions as follows: Ten full-time Sworn positions, three of which will become effective August, 2017 and another effective August 2018. Eleven full-time Civilian positions and three part-time positions, two of which are for School Crossing Guards and one for a School Crossing Guard Coordinator. The Operating Budget increased 16% due to scheduled repair and maintenance of aircraft components and fuel with Capital Outlay requested for officer equipment and vehicles. Also, included are funds which are not a part of the submitted budget, for cost associated with Property & Liability Insurances as well as overhead and intergovernmental radio communication expenses. Overall the FY18 Budget increased 6.9% over the FY17 Adopted Budget for a total FY18 General Fund budgeted amount of \$69,145,503.

REVENUES

The Constitutionals are primarily supported by the General Fund; however, with the exception of the Clerk of Courts and the Supervisor of Elections, the remaining entities are also funded by various Special Revenue Funds.

CLERK OF THE CIRCUIT COURT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	62,171	98,255	98,255	98,255	52,066	-46,189
5450502 - Insurance Claims - Prop & Casualty	25,417	28,863	28,863	28,863	0	-28,863
5490502 - OH-Property & Liability Insurance	11,243	14,926	14,926	14,926	6,035	-8,891
Operating Expenses:	\$98,831	\$142,044	\$142,044	\$142,044	\$58,101	-\$83,943
TOTAL EXPENDITURES:	\$98,831	\$142,044	\$142,044	\$142,044	\$58,101	-\$83,943

SUPERVISOR OF ELECTIONS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	10,585	11,837	11,837	11,837	13,785	1,948
5490502 - OH-Property & Liability Insurance	1,359	1,798	1,798	1,798	1,598	-200
Operating Expenses:	\$11,944	\$13,635	\$13,635	\$13,635	\$15,383	\$1,748
Transfers Out:						
5910315 - Tran Out-General Capital Outlay Fur	187,000	0	0	0	0	0
5910702 - Transfers Out-Supr Elections	3,434,551	2,903,054	2,903,054	2,723,737	3,008,892	105,838
Transfers Out:	\$3,621,551	\$2,903,054	\$2,903,054	\$2,723,737	\$3,008,892	\$105,838
Reserves - Assigned:						
5990060 - Reserves Assigned	0	10,000	10,000	0	10,000	0
Reserves - Assigned:	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
TOTAL EXPENDITURES:	\$3,633,495	\$2,926,689	\$2,926,689	\$2,737,372	\$3,034,275	\$107,586

TAX COLLECTOR

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	5,484,152	6,844,767	6,943,626	5,724,101	7,379,535	534,768
5340000 - Other Contractual Services	44,180	85,420	85,420	34,712	85,420	0
5420000 - Freight & Postage Services	50,000	50,000	50,000	50,000	50,000	0
5450000 - Insurance	39,219	45,130	45,130	45,130	36,038	-9,092
5490502 - OH-Property & Liability Insurance	5,034	6,857	6,857	6,857	4,177	-2,680
Operating Expenses:	\$5,622,585	\$7,032,174	\$7,131,033	\$5,860,800	\$7,555,170	\$522,996
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	16,873	13,677	13,677	13,677	15,772	2,095
Transfers Out:	\$16,873	\$13,677	\$13,677	\$13,677	\$15,772	\$2,095
TOTAL EXPENDITURES:	\$5,639,458	\$7,045,851	\$7,144,710	\$5,874,477	\$7,570,942	\$525,091

PROPERTY APPRAISER

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5420000 - Freight & Postage Services	105,506	125,000	125,000	107,113	125,000	0
5450000 - Insurance	24,026	26,580	26,580	26,580	19,134	-7,446
5490502 - OH-Property & Liability Insurance	3,084	4,038	4,038	4,038	2,218	-1,820
Operating Expenses:	\$132,616	\$155,618	\$155,618	\$137,731	\$146,352	-\$9,266
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	15,626	13,646	13,646	13,646	15,626	1,980
5910704 - Transfers out-Property Appr	5,477,146	5,795,205	5,795,205	5,795,041	5,913,715	118,510
Transfers Out:	\$5,492,772	\$5,808,851	\$5,808,851	\$5,808,687	\$5,929,341	\$120,490
TOTAL EXPENDITURES:	\$5,625,388	\$5,964,469	\$5,964,469	\$5,946,418	\$6,075,693	\$111,224

SHERIFF

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	368,752	450,603	450,603	450,603	1,208,913	758,310
5450502 - Insurance Claims - Prop & Casualty	476,676	476,676	476,676	476,676	476,676	0
5490502 - OH-Property & Liability Insurance	108,525	68,197	68,197	68,197	140,117	71,920
Operating Expenses:	\$953,953	\$995,476	\$995,476	\$995,476	\$1,825,706	\$830,230
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	207,263	389,992	389,992	389,992	197,735	-192,257
5910705 - Transfers out-Sheriff	59,006,506	63,317,423	63,317,423	63,117,023	67,122,062	3,804,639
Transfers Out:	\$59,213,769	\$63,707,415	\$63,707,415	\$63,507,015	\$67,319,797	\$3,612,382
TOTAL EXPENDITURES:	\$60,167,722	\$64,702,891	\$64,702,891	\$64,502,491	\$69,145,503	\$4,442,612

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

TRENDS & ISSUES

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund such as Juvenile Justice, St. Cloud, Kissimmee and Vine Street CRAs, the Mass Alerting system as well as arbitrage, litigation and consulting expenses. Grants & Aids include funding for the Literacy Program (Footsteps to Brilliance) with the School Board.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses decreased due to adjustments to Overhead allocations as well as a reduction to Juvenile Justice Share.**

REVENUES

This cost center is supported by General Fund.

There were no changes between the Recommended and Tentative Budgets.

GENERAL GOVERNMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	1,058,000	1,056,400	62,814	1,047,600	-10,400
5310006 - Legal Fees	0	0	0	140,368	0	0
5313000 - Legal & Engineering Svcs	0	0	625,000	625,000	0	0
5320000 - Accounting & Auditing Svcs	0	262,131	262,131	218,956	262,131	0
5340000 - Other Contractual Services	0	165,757	165,757	105,292	165,757	0
5340008 - Other Contractual Svc- Auction	0	0	0	692	0	0
5440000 - Rentals And Leases	0	3,884	3,884	2,234	3,884	0
5490000 - Oth Current Chgs & Obligations	0	2,737,254	2,712,254	2,231,469	4,530,569	1,793,315
5490001 - Other- Adm Costs CST	0	37,400	37,400	20,475	37,400	0
5490090 - Property Taxes	0	4,950	4,950	0	4,950	0
5520000 - Operating Supplies	0	0	0	304	0	0
Operating Expenses:	\$0	\$4,269,376	\$4,867,776	\$3,407,604	\$6,052,291	\$1,782,915
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	0	25,000	21,000	0	0
5820000 - Aids To Private Organization	0	29,250	29,250	0	29,250	0
Grants and Aids:	\$0	\$29,250	\$54,250	\$21,000	\$29,250	\$0
TOTAL EXPENDITURES:	\$0	\$4,298,626	\$4,922,026	\$3,428,604	\$6,081,541	\$1,782,915

9819 - OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	311,579	0	0	0	0	0
5320000 - Accounting & Auditing Svcs	278,594	0	0	0	0	0
5340000 - Other Contractual Services	131,266	0	0	0	0	0
5420000 - Freight & Postage Services	14,980	0	0	0	0	0
5440000 - Rentals And Leases	3,315	0	0	0	0	0
5462000 - Rep & Maint-automotive	-12,269	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	2,356,417	0	0	0	0	0
5490001 - Other- Adm Costs CST	31,419	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	3,200	0	0	0	0	0
5511000 - Office Supplies	390	0	0	0	0	0
Operating Expenses:	\$3,118,891	\$0	\$0	\$0	\$0	\$0
Grants and Aids:						
5820000 - Aids To Private Organization	280,435	250,000	250,000	177,593	250,000	0
Grants and Aids:	\$280,435	\$250,000	\$250,000	\$177,593	\$250,000	\$0
Transfers Out:						
5910010 - Transfers Out to DAT	0	4,430,174	4,430,174	4,430,174	7,100,454	2,670,280
5910102 - Tran Out-transportation Trust	4,363,483	0	0	0	0	0
5910130 - Tran Out-Court Tech Fund	227,502	0	0	0	57,293	57,293
5910134 - Tran Out - Fire	3,508,052	3,561,734	3,561,734	3,561,734	3,685,636	123,902
5910137 - Tran Out HOME Fund	421,530	0	0	0	53,598	53,598
5910149 - Tran Out E192	126,460	189,064	230,076	230,076	351,195	162,131
5910150 - Tran Out W192	2,583,112	2,550,693	2,508,619	2,508,619	4,092,089	1,541,396
5910154 - Tran Out-constitutional Gas Tx	2,195,685	4,232,832	4,232,832	4,232,832	2,732,832	-1,500,000
5910158 - Tran Out-intergov Radio Commun	249,429	333,476	333,476	333,476	261,355	-72,121
5910211 - Tran Out Sales Tax Rev 2015A	2,723,615	2,861,989	2,555,270	2,555,270	3,322,171	460,182
5910236 - Tran Out Debt Svc	3,287,498	773,895	773,895	773,895	774,482	587
5910237 - Transfer to Fund 237	4,236,907	4,191,116	4,135,352	4,135,352	0	-4,191,116
5910306 - Tran Out-local Opt Infra Sales	0	0	0	0	1,942,252	1,942,252
5910315 - Tran Out-General Capital Outlay Fund	42,000	6,271,538	6,271,538	6,271,538	0	-6,271,538
5910328 - Tran Out Fund 328	2,475,900	0	0	0	0	0
5910510 - Tran Out Fleet	31,682	0	51,515	51,515	19,749	19,749
5910702 - Transfers Out-Supr Elections	0	0	20,317	0	0	0
5910704 - Transfers out-Property Appr	0	0	1,525	1,525	0	0
Transfers Out:	\$26,472,855	\$29,396,511	\$29,106,323	\$29,086,006	\$24,393,106	-\$5,003,405
Reserves - Operating:						
5990010 - Reserve For Cash	0	36,498,485	36,498,485	0	37,455,719	957,234
5990020 - Reserve For Contingency	0	6,059,504	5,132,006	0	6,059,504	0
Reserves - Operating:	\$0	\$42,557,989	\$41,630,491	\$0	\$43,515,223	\$957,234
Reserves - Assigned:						
5990060 - Reserves Assigned	0	5,681,809	5,701,138	0	3,291,148	-2,390,661
Reserves - Assigned:	\$0	\$5,681,809	\$5,701,138	\$0	\$3,291,148	-\$2,390,661
Reserves - Restricted:						
5990070 - Reserves Restricted	0	69,510	69,510	0	69,510	0
Reserves - Restricted:	\$0	\$69,510	\$69,510	\$0	\$69,510	\$0
Reserves - Stability:						

9819 - OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Reserves - Stability:						
5990080 - Reserve For Stability	0	3,878,419	6,201,123	0	4,077,086	198,667
Reserves - Stability:	\$0	\$3,878,419	\$6,201,123	\$0	\$4,077,086	\$198,667
TOTAL EXPENDITURES:	\$29,872,181	\$81,834,238	\$82,958,585	\$29,263,599	\$75,596,073	-\$6,238,165

FUND 010 – DESIGNATED AD VALOREM TAX (DAT) FUND

TRENDS & ISSUES

The Designated Ad Valorem Tax (DAT) was approved by the BOCC on November 5, 2012 and subsequently amended on December 14, 2015 to provide funds to support Transportation. The DAT is to be approved as part of the annual budget process. FY14 was the first year of implementation; funding is applied to offset operations of the Transportation Trust Fund (Fund 102).

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers Out increased to support Transportation operations.**

REVENUES

Revenue is received through a Transfer In from the General Fund.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers In increased to provide additional funds needed in support of Transportation operations.**

010-DESIGNATED AD VALOREM TAX SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Transfers In	\$ 4,430,174	\$ 5,433,593	\$ 7,100,454	\$ 1,666,861	\$ 2,670,280
REVENUES TOTAL:	\$ 4,430,174	\$ 5,433,593	\$ 7,100,454	\$ 1,666,861	\$ 2,670,280
EXPENDITURES:					
Transfers Out	\$ 4,430,174	\$ 5,433,593	\$ 7,100,454	\$ 1,666,861	\$ 2,670,280
EXPENDITURES TOTAL:	\$ 4,430,174	\$ 5,433,593	\$ 7,100,454	\$ 1,666,861	\$ 2,670,280

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 010 - DESIGNATED AD VALOREM TAX FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Transfers Out:						
5910102 - Tran Out-transportation Trust	0	4,430,174	4,430,174	4,430,174	7,100,454	2,670,280
Transfers Out:	\$0	\$4,430,174	\$4,430,174	\$4,430,174	\$7,100,454	\$2,670,280
TOTAL EXPENDITURES:	\$0	\$4,430,174	\$4,430,174	\$4,430,174	\$7,100,454	\$2,670,280

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FUND 101 – DEBT SERVICE TDT RIDA BONDS 2012

TRENDS & ISSUES

This Fund was established in 2012 to track the proceeds from the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012, to provide funding for the County's portion of the construction costs for the OMNI Convention Center and to provide funding for amortized rent payments for 30 years.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The primary revenue source for this Fund is Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

101-TDT RIDA TAX BOND 2012 PROJECT SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Fund Balance	\$ 8,762,315	\$ 7,998,937	\$ 7,998,937	\$ 0	\$(763,378)
REVENUES TOTAL:	\$ 8,762,315	\$ 7,998,937	\$ 7,998,937	\$ 0	\$(763,378)
EXPENDITURES:					
Operating Expenses	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Subtotal:	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Reserves - Restricted	\$ 8,419,266	\$ 7,655,888	\$ 7,655,888	\$ 0	\$(763,378)
EXPENDITURES TOTAL:	\$ 8,762,315	\$ 7,998,937	\$ 7,998,937	\$ 0	\$(763,378)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 101 - Debt Service TDT RIDA Bonds 2012

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5440005 - Rent (Amort)	343,049	343,049	343,049	343,049	343,049	0
Operating Expenses:	\$343,049	\$343,049	\$343,049	\$343,049	\$343,049	\$0
Reserves - Restricted:						
5990070 - Reserves Restricted	0	8,419,266	8,419,631	0	7,655,888	-763,378
Reserves - Restricted:	\$0	\$8,419,266	\$8,419,631	\$0	\$7,655,888	-\$763,378
TOTAL EXPENDITURES:	\$343,049	\$8,762,315	\$8,762,680	\$343,049	\$7,998,937	-\$763,378

FUND 102 - TRANSPORTATION TRUST FUND

TRENDS & ISSUES

The Transportation Trust Fund includes revenues and appropriations for transportation-related expenditures such as construction or maintenance of roads, bridges, stormwater, mass transit, and the purchase of right-of-way.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services increased due to the reallocation of positions, the 3% across the board raise for eligible employees recommended by the County Manager and adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments for a roof replacement project, expenses associated with the reallocated positions, as well as adjustments to Overhead allocations.**
- **Capital Outlay increased due to cost associated with the positions.**
- **Transfers Out increased due to the updated Cost Allocation Plan and to allocate funds to support the shared cost of a new Shop Supervisor position in Fleet.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The Transportation Trust Fund is funded through the 9th Cent Fuel Tax (1 cent per gallon), the County Fuel Tax (1 cent per gallon), and the Local Option Fuel Tax (6 cents per gallon). Estimates are based on the Department of Revenue. Fuel taxes are increasing as a result of the additional fuel tax. Due to spending trends and the Fund Balance, this Fund will receive \$7.1 million transfer from the Designated Ad Valorem Tax to cover its expenditures and to allow for adequate reserves. Other sources of income are interest, miscellaneous revenues, engineering fees and Fund Balance.

Changes between the Recommended and Tentative Budgets include:

- **Transfers In increased to support the additional transportation expenses. Also, Fund Balance increased to support a revised project estimate for roof replacement.**

102-TRANSPORTATION TRUST FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Other Taxes	\$ 9,182,425	\$ 9,016,672	\$ 9,016,672	\$ 0	\$(165,753)
Permits, Fees & Special Assessments	\$ 213,255	\$ 180,250	\$ 180,250	\$ 0	\$(33,005)
Intergovernmental Revenue	\$ 1,910,841	\$ 2,008,303	\$ 2,008,303	\$ 0	\$ 97,462
Charges For Services	\$ 25,500	\$ 29,324	\$ 29,324	\$ 0	\$ 3,824
Miscellaneous Revenues	\$ 168,989	\$ 41,496	\$ 41,496	\$ 0	\$(127,493)
Less 5% Statutory Reduction	\$(575,051)	\$(563,801)	\$(563,801)	\$ 0	\$ 11,250
Subtotal:	\$ 10,925,959	\$ 10,712,244	\$ 10,712,244	\$ 0	\$(213,715)
Transfers In	\$ 4,450,569	\$ 5,453,984	\$ 7,120,845	\$ 1,666,861	\$ 2,670,276
Fund Balance	\$ 3,517,707	\$ 3,641,029	\$ 3,751,029	\$ 110,000	\$ 233,322
REVENUES TOTAL:	\$ 18,894,235	\$ 19,807,257	\$ 21,584,118	\$ 1,776,861	\$ 2,689,883
EXPENDITURES:					
Personal Services	\$ 9,288,021	\$ 9,361,851	\$ 10,470,089	\$ 1,108,238	\$ 1,182,068
Operating Expenses	\$ 5,773,752	\$ 6,326,204	\$ 6,839,356	\$ 513,152	\$ 1,065,604
Capital Outlay	\$ 262,510	\$ 356,399	\$ 463,375	\$ 106,976	\$ 200,865
Debt Service	\$ 554,551	\$ 1,370,550	\$ 1,370,550	\$ 0	\$ 815,999
Subtotal:	\$ 15,878,834	\$ 17,415,004	\$ 19,143,370	\$ 1,728,366	\$ 3,264,536
Transfers Out	\$ 2,586,652	\$ 1,994,033	\$ 2,237,856	\$ 243,823	\$(348,796)
Reserves - Operating	\$ 428,749	\$ 398,220	\$ 202,892	\$(195,328)	\$(225,857)
EXPENDITURES TOTAL:	\$ 18,894,235	\$ 19,807,257	\$ 21,584,118	\$ 1,776,861	\$ 2,689,883

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 102 - TRANSPORTATION TRUST FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	5,099,569	6,304,052	6,304,052	4,702,945	6,981,092	677,040
5120002 - Disaster Relief	0	0	0	47,815	0	0
5122000 - Car Allowance	0	0	0	0	3,150	3,150
5130001 - Vacancy Factor	0	-111,261	-111,261	0	-122,921	-11,660
5140000 - Overtime	79,393	53,896	53,896	38,719	53,896	0
5140003 - Overtime- Disaster Relief	0	0	0	13,783	0	0
5150300 - Class C Meals	0	0	0	39	0	0
5160000 - Compensated Annual Leave	327,325	0	0	270,884	0	0
5160010 - Compensated Ann Leave Payoff	11,032	0	0	41,273	0	0
5160020 - Compensated Admin Leave	34,259	0	0	28,215	0	0
5170000 - Compensated Sick Leave	191,773	0	0	169,941	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	24,077	0	0
5210000 - Fica Taxes	421,812	486,382	486,382	391,549	537,375	50,993
5220000 - Retirement Contributions	459,609	509,210	509,210	455,498	629,323	120,113
5230000 - Health Insurance	1,178,266	1,516,997	1,516,997	1,197,872	1,771,735	254,738
5231000 - Life Insurance	6,615	5,982	5,982	6,303	6,609	627
5232000 - Dental Insurance	32,915	37,485	37,485	30,992	40,819	3,334
5233000 - Lt Disability Insurance	9,187	10,479	10,479	8,418	11,591	1,112
5233100 - St Disability Insurance	16,971	13,983	13,983	15,557	15,478	1,495
5240000 - Workers' Compensation	405,391	460,816	460,816	388,559	541,942	81,126
Personal Services:	\$8,274,118	\$9,288,021	\$9,288,021	\$7,832,438	\$10,470,089	\$1,182,068
Operating Expenses:						
5310000 - Professional Services	572,199	696,500	1,027,271	693,263	1,332,500	636,000
5310005 - Prof Services-Source 2	1,852	0	0	0	0	0
5310006 - Legal Fees	0	0	0	215	0	0
5312000 - Tax Collector Fees	0	0	0	33	0	0
5340000 - Other Contractual Services	619,459	757,550	856,550	477,488	794,981	37,431
5340005 - LYNX	6,392,899	0	0	0	0	0
5400000 - Travel And Per Diem	2,958	2,750	2,750	2,981	4,790	2,040
5410000 - Communications	11,285	15,874	13,174	7,440	13,944	-1,930
5420000 - Freight & Postage Services	2,803	3,190	3,190	2,820	5,620	2,430
5430000 - Utility Services	404,628	532,287	532,287	351,306	587,322	55,035
5440000 - Rentals And Leases	5,626	22,316	22,316	8,449	21,016	-1,300
5450000 - Insurance	61,261	207,575	207,575	207,575	139,116	-68,459
5450502 - Insurance Claims - Prop & Casualty	77,707	77,707	77,707	77,707	100,768	23,061
5460000 - Repair & Maintenance Svcs	711,394	933,546	1,013,495	470,458	1,063,106	129,560
5460008 - R&M Parking re-paving	0	0	0	0	1,000	1,000
5462000 - Rep & Maint-automotive	739,413	731,794	721,494	656,424	687,294	-44,500
5470000 - Printing And Binding	416	870	870	234	1,120	250
5490000 - Oth Current Chgs & Obligations	2,236	500	500	1,208	750	250
5490011 - Cash over/shorts	0	0	0	0	0	0
5490501 - OH-Workers' Compensation	26,987	35,589	35,589	35,589	47,106	11,517
5490502 - OH-Property & Liability Insurance	17,838	31,405	31,405	31,405	18,653	-12,752
5490503 - OH-Dental Insurance	12,741	6,601	6,601	6,601	7,825	1,224
5490504 - OH-Health Insurance	38,498	28,556	28,556	28,556	38,979	10,423
5490505 - OH-Life/AD&D, STD, LTD	11,320	16,080	16,080	16,080	9,547	-6,533
5490510 - Fleet Overhead	0	0	0	0	5,772	5,772
5511000 - Office Supplies	8,125	8,630	8,630	8,019	9,720	1,090

FUND 102 - TRANSPORTATION TRUST FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5512000 - Office Equipment	1,062	0	0	1,417	6,300	6,300
5520000 - Operating Supplies	37,078	20,843	20,843	20,350	28,903	8,060
5520010 - Computer Software	10,821	300	2,700	656	11,863	11,563
5520020 - Computer Hardware, Non-Capital	0	9,600	9,600	0	9,629	29
5521000 - Gas & Oil	399,857	392,232	392,232	253,649	402,678	10,446
5522000 - Chemicals	35,614	40,000	40,000	39,116	40,000	0
5524000 - Oper Supp-miscellaneous	13,393	18,600	18,600	13,464	20,600	2,000
5524500 - Cleaning Supplies	0	0	0	0	650	650
5525000 - Tools	17,675	25,523	25,523	20,281	30,598	5,075
5530000 - Road Materials & Supplies	683,345	1,134,439	1,134,439	853,685	1,215,114	80,675
5540000 - Books,pubs,subs & Memberships	2,485	4,695	3,795	610	153,576	148,881
5541000 - Registration Fees	11,560	14,000	14,000	12,721	16,396	2,396
5550000 - Training	2,185	4,200	4,200	1,861	12,120	7,920
Operating Expenses:	\$10,936,719	\$5,773,752	\$6,271,972	\$4,301,658	\$6,839,356	\$1,065,604
Capital Outlay:						
5640000 - Machinery & Equipment	24,364	102,100	226,520	181,133	140,775	38,675
5640020 - Computer Hardware, Capital	10,123	3,525	6,325	2,235	26,000	22,475
5640100 - Vehicles	368,882	147,485	147,785	143,851	0	-147,485
5650000 - Construction In Progress	0	0	0	0	292,500	292,500
5680010 - Computer Software, Capital	0	9,400	11,200	7,000	4,100	-5,300
Capital Outlay:	\$403,369	\$262,510	\$391,830	\$334,219	\$463,375	\$200,865
Debt Service:						
5710000 - Principal	0	16,713	16,713	16,712	816,418	799,705
5720000 - Interest	0	537,838	537,838	537,838	554,132	16,294
Debt Service:	\$0	\$554,551	\$554,551	\$554,550	\$1,370,550	\$815,999
Transfers Out:						
5910001 - Tran Out-general Fund	1,935,250	2,219,928	2,219,928	2,219,928	2,176,710	-43,218
5910158 - Tran Out-intergov Radio Commun	18,065	16,724	16,724	16,724	18,591	1,867
5910510 - Tran Out Fleet	82,998	350,000	770,901	770,901	42,555	-307,445
Transfers Out:	\$2,036,313	\$2,586,652	\$3,007,553	\$3,007,553	\$2,237,856	-\$348,796
Reserves - Operating:						
5990020 - Reserve For Contingency	0	428,749	620,202	0	202,892	-225,857
Reserves - Operating:	\$0	\$428,749	\$620,202	\$0	\$202,892	-\$225,857
TOTAL EXPENDITURES:	\$21,650,518	\$18,894,235	\$20,134,129	\$16,030,417	\$21,584,118	\$2,689,883

FUND 103 – DRUG ABUSE TREATMENT FUND

TRENDS & ISSUES

Funds collected are transferred to the General Fund in support of the operations of the Drug Court Program, which is managed by Court Administration. For FY18, revenues will support approximately 15% of the required funding for the Drug Court program.

There were no changes between Recommended and Tentative Budgets.

REVENUES

Revenues collected are in accordance with County Ordinance 00-11, whereby \$14 of every \$15 collected for incidents involving alcohol or drugs are remitted to the BOCC. FY18 total revenues are estimated to increase 12% or \$8,390 from the FY17 Adopted Budget based on current year collection trends.

There were no changes between Recommended and Tentative Budgets.

103-DRUG ABUSE TREATMENT FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
<u>REVENUES:</u>					
Judgment, Fines & Forfeits	\$ 75,397	\$ 81,827	\$ 81,827	\$ 0	\$ 6,430
<u>Less 5% Statutory Reduction</u>	<u>\$(3,770)</u>	<u>\$(4,091)</u>	<u>\$(4,091)</u>	<u>\$ 0</u>	<u>\$(321)</u>
Subtotal:	\$ 71,627	\$ 77,736	\$ 77,736	\$ 0	\$ 6,109
<u>Fund Balance</u>	<u>\$ 0</u>	<u>\$ 2,281</u>	<u>\$ 2,281</u>	<u>\$ 0</u>	<u>\$ 2,281</u>
REVENUES TOTAL:	<u>\$ 71,627</u>	<u>\$ 80,017</u>	<u>\$ 80,017</u>	<u>\$ 0</u>	<u>\$ 8,390</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 71,627</u>	<u>\$ 80,017</u>	<u>\$ 80,017</u>	<u>\$ 0</u>	<u>\$ 8,390</u>
EXPENDITURES TOTAL:	<u>\$ 71,627</u>	<u>\$ 80,017</u>	<u>\$ 80,017</u>	<u>\$ 0</u>	<u>\$ 8,390</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 103 - DRUG ABUSE TREATMENT FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	97,933	71,627	71,627	56,092	80,017	8,390
Transfers Out:	\$97,933	\$71,627	\$71,627	\$56,092	\$80,017	\$8,390
TOTAL EXPENDITURES:	\$97,933	\$71,627	\$71,627	\$56,092	\$80,017	\$8,390

FUND 104 – TOURIST DEVELOPMENT TAX FUND

TRENDS & ISSUES

The Tourist Development Tax Fund (Fund 104) includes revenues and appropriations to promote and advertise tourism in Florida, to fund the convention and visitors bureau, and to acquire, construct or promote publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums (publicly or non-profit owned and operated) within the boundaries of the County.

Changes between the Recommended and Tentative Budget include:

- **Personal Services increased due to the change of a Sports Maintenance Worker I position from part-time to full-time, a 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as selections made during Open Enrollment for Health and Dental Insurance.**
- **Operating Expenses for Repairs & Maintenance for the Safety Billboard at OHP as well as adjustments to Property & Liability Insurance rates and Overhead Allocations.**
- **Transfers Out increased based on the updated Cost Allocation Plan as well as adjustments to Overhead allocations.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Other revenues include charges for services for such activities as special events, ticket sales, and rental of facilities. In addition, this Fund also generates Interest on the Fund's balance in interest bearing accounts and also carries a significant Balance Forward.

Changes between the Recommended and Tentative Budget include:

- **Revenue projections were revised, which resulted in a decrease over the FY17 Adopted Budget.**

104-TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Other Taxes	\$ 29,833,414	\$ 34,707,778	\$ 32,592,849	\$ (2,114,929)	\$ 2,759,435
Charges For Services	\$ 2,335,337	\$ 2,484,048	\$ 2,484,048	\$ 0	\$ 148,711
Miscellaneous Revenues	\$ 434,166	\$ 1,122,235	\$ 1,122,235	\$ 0	\$ 688,069
Less 5% Statutory Reduction	<u>\$ (1,630,146)</u>	<u>\$ (1,915,703)</u>	<u>\$ (1,809,956)</u>	\$ 105,747	<u>\$ (179,810)</u>
Subtotal:	\$ 30,972,771	\$ 36,398,358	\$ 34,389,176	\$ (2,009,182)	\$ 3,416,405
Other Sources	\$ 120,000	\$ 120,000	\$ 120,000	\$ 0	\$ 0
Fund Balance	<u>\$ 41,531,444</u>	<u>\$ 47,046,413</u>	<u>\$ 47,161,413</u>	\$ 115,000	<u>\$ 5,629,969</u>
REVENUES TOTAL:	<u>\$ 72,624,215</u>	<u>\$ 83,564,771</u>	<u>\$ 81,670,589</u>	<u>\$ (1,894,182)</u>	<u>\$ 9,046,374</u>
EXPENDITURES:					
Personal Services	\$ 2,574,139	\$ 2,734,377	\$ 2,837,110	\$ 102,733	\$ 262,971
Operating Expenses	\$ 19,404,564	\$ 24,781,492	\$ 25,160,463	\$ 378,971	\$ 5,755,899
Capital Outlay	<u>\$ 4,835,014</u>	<u>\$ 5,008,600</u>	<u>\$ 5,008,600</u>	\$ 0	<u>\$ 173,586</u>
Subtotal:	\$ 26,813,717	\$ 32,524,469	\$ 33,006,173	\$ 481,704	\$ 6,192,456
Transfers Out	\$ 4,012,176	\$ 4,397,038	\$ 4,858,139	\$ 461,101	\$ 845,963
Reserves - Operating	\$ 7,236,442	\$ 7,870,234	\$ 7,870,234	\$ 0	\$ 633,792
Reserves - Capital	\$ 4,500,000	\$ 11,532,000	\$ 34,433,880	\$ 22,901,880	\$ 29,933,880
Reserves - Assigned	\$ 30,061,880	\$ 22,901,880	\$ 0	\$ (22,901,880)	\$ (30,061,880)
Reserves - Stability	<u>\$ 0</u>	<u>\$ 4,339,150</u>	<u>\$ 1,502,163</u>	<u>\$ (2,836,987)</u>	<u>\$ 1,502,163</u>
EXPENDITURES TOTAL:	<u>\$ 72,624,215</u>	<u>\$ 83,564,771</u>	<u>\$ 81,670,589</u>	<u>\$ (1,894,182)</u>	<u>\$ 9,046,374</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 104 - Tourist Development Tax Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,457,467	1,815,782	1,861,088	1,323,778	1,936,592	120,810
5120002 - Disaster Relief	0	0	0	3,132	0	0
5130000 - Other Salaries & Wages	75,549	0	0	83,852	0	0
5130001 - Vacancy Factor	0	-32,867	-32,867	0	-35,535	-2,668
5140000 - Overtime	121,565	63,580	63,580	94,728	94,673	31,093
5140003 - Overtime- Disaster Relief	0	0	0	883	0	0
5160000 - Compensated Annual Leave	95,856	0	0	80,951	0	0
5160010 - Compensated Ann Leave Payoff	650	0	0	17,059	0	0
5160020 - Compensated Admin Leave	9,866	0	0	10,115	0	0
5170000 - Compensated Sick Leave	30,233	0	0	35,469	0	0
5170010 - Compensated Sick Leave Payoff	641	0	0	8,979	0	0
5210000 - Fica Taxes	133,907	143,696	143,696	123,907	155,417	11,721
5220000 - Retirement Contributions	139,355	149,727	149,727	131,085	163,989	14,262
5230000 - Health Insurance	307,068	337,717	337,717	309,238	403,476	65,759
5231000 - Life Insurance	1,822	1,763	1,763	1,733	1,858	95
5232000 - Dental Insurance	10,419	10,412	10,412	9,380	10,805	393
5233000 - Lt Disability Insurance	2,517	3,105	3,105	2,315	3,278	173
5233100 - St Disability Insurance	4,653	4,134	4,134	4,278	4,361	227
5240000 - Workers' Compensation	75,669	77,090	79,264	69,233	98,196	21,106
5250000 - Unemployment Compensation	5,535	0	0	0	0	0
Personal Services:	\$2,472,773	\$2,574,139	\$2,621,619	\$2,310,115	\$2,837,110	\$262,971
Operating Expenses:						
5310000 - Professional Services	454,582	376,255	726,255	368,092	873,093	496,838
5312000 - Tax Collector Fees	487,097	447,501	447,501	389,111	488,893	41,392
5314000 - Medical Svcs	336	0	0	0	0	0
5340000 - Other Contractual Services	13,779,143	12,396,124	16,603,079	16,077,962	17,110,801	4,714,677
5340001 - Miscellaneous Contractual Svcs	0	0	0	5,344	0	0
5340008 - Other Contractual Svc- Auction	0	0	0	573	0	0
5400000 - Travel And Per Diem	34,513	28,096	28,096	22,380	38,800	10,704
5410000 - Communications	88,774	102,670	102,670	73,722	101,038	-1,632
5420000 - Freight & Postage Services	1,476	1,850	1,850	1,933	2,000	150
5430000 - Utility Services	354,669	449,408	449,408	341,665	468,748	19,340
5440000 - Rentals And Leases	41,871	58,020	58,020	26,630	56,520	-1,500
5450000 - Insurance	229,793	248,603	248,603	248,603	155,300	-93,303
5460000 - Repair & Maintenance Svcs	1,659,639	2,506,070	2,550,933	1,021,610	2,896,515	390,445
5460008 - R&M Parking re-paving	0	125,000	125,000	51,336	68,000	-57,000
5462000 - Rep & Maint-automotive	1,909	4,200	4,200	3,707	6,700	2,500
5470000 - Printing And Binding	4,378	2,350	2,350	1,739	4,850	2,500
5480000 - Promotional Activities	1,702,969	2,004,890	1,586,655	1,757,879	2,004,405	-485
5490000 - Oth Current Chgs & Obligations	1,086,169	157,940	407,940	294,399	317,940	160,000
5490011 - Cash over/shorts	0	0	0	26	0	0
5490018 - Other Current Chgs & Obligations-E	0	0	0	0	100,000	100,000
5490500 - Reimbursement Of Py Revenue	0	0	0	2,483	0	0
5490501 - OH-Workers' Compensation	9,327	11,866	11,866	11,866	15,388	3,522
5490502 - OH-Property & Liability Insurance	29,498	32,454	32,454	32,454	17,610	-14,844
5490503 - OH-Dental Insurance	4,418	2,208	2,208	2,208	2,499	291
5490504 - OH-Health Insurance	13,296	9,512	9,512	9,512	12,475	2,963
5490505 - OH-Life/AD&D, STD, LTD	8,332	11,570	11,570	11,570	6,630	-4,940

Fund 104 - Tourist Development Tax Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490510 - Fleet Overhead	0	0	0	0	908	908
5511000 - Office Supplies	8,322	6,850	6,850	4,539	8,300	1,450
5512000 - Office Equipment	3,168	5,000	5,000	1,463	5,300	300
5520000 - Operating Supplies	179,203	236,800	240,494	158,431	207,840	-28,960
5520020 - Computer Hardware, Non-Capital	1,567	0	0	1,972	987	987
5521000 - Gas & Oil	21,456	32,332	32,332	20,289	29,490	-2,842
5522000 - Chemicals	101,763	123,500	123,500	84,756	139,600	16,100
5524500 - Cleaning Supplies	0	500	500	813	1,000	500
5525000 - Tools	3,635	1,800	1,800	1,568	1,800	0
5540000 - Books,pubs,subs & Memberships	10,041	10,365	10,365	9,023	6,223	-4,142
5541000 - Registration Fees	-160	0	0	0	0	0
5550000 - Training	5,870	10,830	10,830	8,163	10,810	-20
Operating Expenses:	\$20,327,055	\$19,404,564	\$23,841,841	\$21,047,822	\$25,160,463	\$5,755,899
Capital Outlay:						
5630000 - Improv Other Than Bldgs	0	10,000	10,000	0	50,000	40,000
5640000 - Machinery & Equipment	401,712	570,300	604,388	482,054	396,600	-173,700
5640020 - Computer Hardware, Capital	0	22,676	22,676	6,499	0	-22,676
5640100 - Vehicles	31,460	0	0	0	0	0
5642000 - Communications Equipment	0	5,600	5,600	4,122	0	-5,600
5646000 - Other Equipment	27,977	3,745	3,745	3,357	0	-3,745
5650000 - Construction In Progress	2,394,281	4,222,693	12,032,345	1,492,399	4,562,000	339,307
5680010 - Computer Software, Capital	10,000	0	0	0	0	0
Capital Outlay:	\$2,865,430	\$4,835,014	\$12,678,754	\$1,988,432	\$5,008,600	\$173,586
Grants and Aids:						
5820000 - Aids To Private Organization	5,500	0	0	0	0	0
Grants and Aids:	\$5,500	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	1,434,496	1,021,958	1,021,958	1,021,958	1,584,898	562,940
5910158 - Tran Out-intergov Radio Commun	17,532	15,177	15,177	15,177	17,362	2,185
5910240 - Tran Out-TDT Revenue Refunding a	2,969,907	2,975,041	3,410,141	3,410,141	3,255,879	280,838
5910510 - Tran Out Fleet	0	0	1,737	1,737	0	0
Transfers Out:	\$4,421,935	\$4,012,176	\$4,449,013	\$4,449,013	\$4,858,139	\$845,963
Reserves - Operating:						
5990010 - Reserve For Cash	0	4,255,424	4,255,424	0	5,829,821	1,574,397
5990020 - Reserve For Contingency	0	2,981,018	9,611,574	0	2,040,413	-940,605
Reserves - Operating:	\$0	\$7,236,442	\$13,866,998	\$0	\$7,870,234	\$633,792
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	22,901,880	22,901,880
5990041 - Res For Capital - Designated	0	4,500,000	0	0	11,532,000	7,032,000
Reserves - Capital:	\$0	\$4,500,000	\$0	\$0	\$34,433,880	\$29,933,880
Reserves - Assigned:						
5990060 - Reserves Assigned	0	30,061,880	28,901,880	0	0	-30,061,880
Reserves - Assigned:	\$0	\$30,061,880	\$28,901,880	\$0	\$0	-\$30,061,880
Reserves - Stability:						

Fund 104 - Tourist Development Tax Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Reserves - Stability:						
5990080 - Reserve For Stability	0	0	0	0	1,502,163	1,502,163
Reserves - Stability:	\$0	\$0	\$0	\$0	\$1,502,163	\$1,502,163
TOTAL EXPENDITURES:	\$30,092,693	\$72,624,215	\$86,360,105	\$29,795,382	\$81,670,589	\$9,046,374

FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Fifth Cent Tourist Development Tax Fund (Fund 105) includes revenues and appropriations to promote and advertise tourism in Florida, to pay the debt service on bonds issued for a convention center, and to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility.

This Fund does not support Personal Services.

Changes between the Recommended and Tentative Budget include:

- **Revenue projections were revised, which resulted in a decrease in Operating expenses for the revised amount for the Tax Collector Fee.**
- **Transfers Out increased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging, as well as Interest and Fund Balance.

Changes between the Recommended and Tentative Budget include:

- **Revenue projections were revised, which resulted in a decrease over the FY17 Adopted Budget.**

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Other Taxes	\$ 7,458,354	\$ 8,676,944	\$ 8,148,212	\$ (528,732)	\$ 689,858
Miscellaneous Revenues	\$ 64,552	\$ 64,552	\$ 64,552	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(376,145)	\$(437,075)	\$(410,638)	\$ 26,437	\$(34,493)
Subtotal:	\$ 7,146,761	\$ 8,304,421	\$ 7,802,126	\$(502,295)	\$ 655,365
Other Sources	\$ 20,000	\$ 20,000	\$ 20,000	\$ 0	\$ 0
Fund Balance	\$ 17,029,362	\$ 18,099,956	\$ 18,099,956	\$ 0	\$ 1,070,594
REVENUES TOTAL:	\$ 24,196,123	\$ 26,424,377	\$ 25,922,082	\$(502,295)	\$ 1,725,959
EXPENDITURES:					
Operating Expenses	\$ 2,442,726	\$ 2,461,005	\$ 2,453,074	\$ (7,931)	\$ 10,348
Subtotal:	\$ 2,442,726	\$ 2,461,005	\$ 2,453,074	\$(7,931)	\$ 10,348
Transfers Out	\$ 4,661,536	\$ 4,438,457	\$ 4,448,854	\$ 10,397	\$(212,682)
Reserves - Operating	\$ 3,744,934	\$ 6,310,641	\$ 6,310,641	\$ 0	\$ 2,565,707
Reserves - Capital	\$ 0	\$ 0	\$ 11,000,000	\$ 11,000,000	\$ 11,000,000
Reserves - Assigned	\$ 11,000,000	\$ 11,000,000	\$ 0	\$(11,000,000)	\$(11,000,000)
Reserves - Stability	\$ 2,346,927	\$ 2,214,274	\$ 1,709,513	\$(504,761)	\$(637,414)
EXPENDITURES TOTAL:	\$ 24,196,123	\$ 26,424,377	\$ 25,922,082	\$(502,295)	\$ 1,725,959

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 105 - Fifth Cent Tourist Development Tax Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	121,774	111,875	111,875	97,278	122,223	10,348
5490000 - Oth Current Chgs & Obligations	2,466,201	2,330,851	2,330,851	2,402,688	2,330,851	0
Operating Expenses:	\$2,587,975	\$2,442,726	\$2,442,726	\$2,499,966	\$2,453,074	\$10,348
Transfers Out:						
5910001 - Tran Out-general Fund	121,823	112,794	112,794	112,794	141,516	28,722
5910204 - Tran Out-TDT Rev Bnds Series 2012	644,224	643,740	490,069	490,069	644,414	674
5910240 - Tran Out-TDT Revenue Refunding a	2,078,021	2,084,554	2,389,419	2,389,419	2,281,330	196,776
5910243 - Transfer Out - 243	0	1,820,448	1,654,078	1,654,078	1,381,594	-438,854
Transfers Out:	\$2,844,068	\$4,661,536	\$4,646,360	\$4,646,360	\$4,448,854	-\$212,682
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,034,508	3,034,508	0	5,620,695	2,586,187
5990020 - Reserve For Contingency	0	710,426	571,932	0	689,946	-20,480
Reserves - Operating:	\$0	\$3,744,934	\$3,606,440	\$0	\$6,310,641	\$2,565,707
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	11,000,000	11,000,000
Reserves - Capital:	\$0	\$0	\$0	\$0	\$11,000,000	\$11,000,000
Reserves - Assigned:						
5990060 - Reserves Assigned	0	11,000,000	11,000,000	0	0	-11,000,000
Reserves - Assigned:	\$0	\$11,000,000	\$11,000,000	\$0	\$0	-\$11,000,000
Reserves - Stability:						
5990080 - Reserve For Stability	0	2,346,927	5,093,069	0	1,709,513	-637,414
Reserves - Stability:	\$0	\$2,346,927	\$5,093,069	\$0	\$1,709,513	-\$637,414
TOTAL EXPENDITURES:	\$5,432,043	\$24,196,123	\$26,788,595	\$7,146,326	\$25,922,082	\$1,725,959

FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Sixth Cent Tourist Development Tax Fund (Fund 106) includes revenues and appropriations to promote and advertise tourism in Florida and to pay the debt service on bonds issued for a professional sports franchise or a retained spring training franchise.

This Fund does not support Personal Services.

Changes between the Recommended and Tentative Budget include:

- Revenue projections were revised, which resulted in an increase in Operating expenses for the allocation to Osceola CVB which was partially offset by a decrease to the Tax Collector Fee.
- Transfers Out increased based on the updated Cost Allocation Plan.
- Reserves were adjusted in accordance with the Budget Policy.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging, as well as Interest and Fund Balance.

Changes between the Recommended and Tentative Budget include:

- Revenue projections were revised, which resulted in a decrease over the FY17 Adopted Budget.

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Other Taxes	\$ 7,458,354	\$ 8,676,944	\$ 8,148,212	\$ (528,732)	\$ 689,858
Miscellaneous Revenues	\$ 37,866	\$ 30,000	\$ 30,000	\$ 0	\$ (7,866)
Less 5% Statutory Reduction	<u>\$(374,811)</u>	<u>\$(435,347)</u>	<u>\$(408,911)</u>	<u>\$ 26,436</u>	<u>\$(34,100)</u>
Subtotal:	\$ 7,121,409	\$ 8,271,597	\$ 7,769,301	\$(502,296)	\$ 647,892
Fund Balance	<u>\$ 7,157,018</u>	<u>\$ 6,038,952</u>	<u>\$ 6,038,952</u>	<u>\$ 0</u>	<u>\$(1,118,066)</u>
REVENUES TOTAL:	<u>\$ 14,278,427</u>	<u>\$ 14,310,549</u>	<u>\$ 13,808,253</u>	<u>\$(502,296)</u>	<u>\$(470,174)</u>
EXPENDITURES:					
Operating Expenses	<u>\$ 9,840,901</u>	<u>\$ 6,676,202</u>	<u>\$ 7,270,287</u>	<u>\$ 594,085</u>	<u>\$(2,570,614)</u>
Subtotal:	\$ 9,840,901	\$ 6,676,202	\$ 7,270,287	\$ 594,085	\$(2,570,614)
Transfers Out	\$ 111,952	\$ 130,235	\$ 141,638	\$ 11,403	\$ 29,686
Reserves - Operating	\$ 2,424,367	\$ 2,135,849	\$ 2,135,849	\$ 0	\$(288,518)
Reserves - Stability	<u>\$ 1,901,207</u>	<u>\$ 5,368,263</u>	<u>\$ 4,260,479</u>	<u>\$(1,107,784)</u>	<u>\$ 2,359,272</u>
EXPENDITURES TOTAL:	<u>\$ 14,278,427</u>	<u>\$ 14,310,549</u>	<u>\$ 13,808,253</u>	<u>\$(502,296)</u>	<u>\$(470,174)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 106 - Sixth Cent Tourist Development Tax Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	121,774	111,875	111,875	97,278	122,223	10,348
5340000 - Other Contractual Services	8,229,026	9,229,026	9,229,026	8,459,941	6,648,064	-2,580,962
5480000 - Promotional Activities	674,818	500,000	500,000	771,004	500,000	0
Operating Expenses:	\$9,025,618	\$9,840,901	\$9,840,901	\$9,328,223	\$7,270,287	-\$2,570,614
Transfers Out:						
5910001 - Tran Out-general Fund	121,529	111,952	111,952	111,952	141,638	29,686
Transfers Out:	\$121,529	\$111,952	\$111,952	\$111,952	\$141,638	\$29,686
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,429,082	1,429,082	0	1,455,206	26,124
5990020 - Reserve For Contingency	0	995,285	995,285	0	680,643	-314,642
Reserves - Operating:	\$0	\$2,424,367	\$2,424,367	\$0	\$2,135,849	-\$288,518
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,901,207	2,919,366	0	4,260,479	2,359,272
Reserves - Stability:	\$0	\$1,901,207	\$2,919,366	\$0	\$4,260,479	\$2,359,272
TOTAL EXPENDITURES:	\$9,147,147	\$14,278,427	\$15,296,586	\$9,440,175	\$13,808,253	-\$470,174

FUND 107 – LIBRARY DISTRICT

TRENDS & ISSUES

This Fund supports the operation of five full service libraries, outreach libraries, central services, and support services. Library Services were outsourced to LS &S, January 3, 2012.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to an adjustment to Health Insurance associated with the split funded FTE, which was partially offset by an increase due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager.**
- **Operating Expenses decreased due to reductions for chip and seal projects not required to be completed in FY18 which was partially offset by an adjustment to Tax Collector Fees, Property and Liability Insurances and Overhead allocations.**
- **Transfers Out increased based on the updated Cost Allocation Plan as well as Overhead allocations.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY18 Budget reflects an increase of 9.25% in Ad Valorem which is calculated at the FY18 millage rate of 0.3000. Other sources of revenue are fees, which are updated annually, a State grant, Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

107-LIBRARY DISTRICT FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Current Ad Valorem Taxes	\$ 6,329,217	\$ 6,914,756	\$ 6,914,756	\$ 0	\$ 585,539
PY Delinquent Ad Valorem Tax	\$ 0	\$ 2,000	\$ 2,000	\$ 0	\$ 2,000
Intergovernmental Revenue	\$ 183,512	\$ 183,512	\$ 183,512	\$ 0	\$ 0
Charges For Services	\$ 73,245	\$ 88,067	\$ 88,067	\$ 0	\$ 14,822
Judgment, Fines & Forfeits	\$ 85,361	\$ 55,787	\$ 55,787	\$ 0	\$(29,574)
Miscellaneous Revenues	\$ 147,794	\$ 114,543	\$ 114,543	\$ 0	\$(33,251)
Less 5% Statutory Reduction	\$(331,781)	\$(358,008)	\$(358,008)	\$ 0	\$(26,227)
Subtotal:	\$ 6,487,348	\$ 7,000,657	\$ 7,000,657	\$ 0	\$ 513,309
Fund Balance	\$ 7,105,339	\$ 3,105,687	\$ 3,105,687	\$ 0	\$(3,999,652)
REVENUES TOTAL:	\$ 13,592,687	\$ 10,106,344	\$ 10,106,344	\$ 0	\$(3,486,343)
EXPENDITURES:					
Personal Services	\$ 58,935	\$ 58,212	\$ 57,088	\$(1,124)	\$(1,847)
Operating Expenses	\$ 5,913,901	\$ 6,113,868	\$ 6,090,708	\$(23,160)	\$ 176,807
Capital Outlay	\$ 3,254,687	\$ 222,908	\$ 222,908	\$ 0	\$(3,031,779)
Debt Service	\$ 557,791	\$ 557,791	\$ 557,791	\$ 0	\$ 0
Subtotal:	\$ 9,785,314	\$ 6,952,779	\$ 6,928,495	\$(24,284)	\$(2,856,819)
Transfers Out	\$ 439,751	\$ 446,083	\$ 529,209	\$ 83,126	\$ 89,458
Reserves - Operating	\$ 1,363,796	\$ 1,392,398	\$ 1,407,865	\$ 15,467	\$ 44,069
Reserves - Debt	\$ 278,896	\$ 278,896	\$ 278,896	\$ 0	\$ 0
Reserves - Stability	\$ 1,724,930	\$ 1,036,188	\$ 961,879	\$(74,309)	\$(763,051)
EXPENDITURES TOTAL:	\$ 13,592,687	\$ 10,106,344	\$ 10,106,344	\$ 0	\$(3,486,343)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 107 - Library District Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	42,287	48,320	48,320	31,671	46,286	-2,034
5130001 - Vacancy Factor	0	-846	-846	0	-810	36
5150300 - Class C Meals	0	0	0	8	0	0
5160000 - Compensated Annual Leave	2,200	0	0	1,005	0	0
5160020 - Compensated Admin Leave	825	0	0	704	0	0
5170000 - Compensated Sick Leave	1,728	0	0	1,448	0	0
5210000 - Fica Taxes	3,558	3,697	3,697	2,635	3,541	-156
5220000 - Retirement Contributions	3,453	3,633	3,633	2,647	3,667	34
5230000 - Health Insurance	3,373	3,644	3,644	2,790	3,916	272
5231000 - Life Insurance	56	45	45	45	43	-2
5232000 - Dental Insurance	145	145	145	110	145	0
5233000 - Lt Disability Insurance	78	80	80	60	77	-3
5233100 - St Disability Insurance	143	106	106	111	102	-4
5240000 - Workers' Compensation	115	111	111	80	121	10
Personal Services:	\$57,960	\$58,935	\$58,935	\$43,313	\$57,088	-\$1,847
Operating Expenses:						
5310000 - Professional Services	5,176,353	5,239,890	5,239,890	4,801,903	5,304,339	64,449
5312000 - Tax Collector Fees	113,630	126,584	126,584	122,374	138,295	11,711
5340000 - Other Contractual Services	251,384	256,700	256,700	252,526	321,700	65,000
5400000 - Travel And Per Diem	445	450	450	0	450	0
5430000 - Utility Services	230,545	258,500	258,500	155,716	258,500	0
5440000 - Rentals And Leases	3,897	1,500	1,500	271	1,500	0
5450000 - Insurance	40,674	43,907	43,907	43,907	25,334	-18,573
5460000 - Repair & Maintenance Svcs	74,378	158,200	158,200	131,141	189,800	31,600
5460008 - R&M Parking re-paving	0	0	0	0	35,000	35,000
5490000 - Oth Current Chgs & Obligations	14,124	0	0	175	0	0
5490011 - Cash over/shorts	60	0	0	41	0	0
5490400 - Bad Debt	22	0	0	56	0	0
5490500 - Reimbursement Of Py Revenue	10	0	0	20	0	0
5490501 - OH-Workers' Compensation	99	124	124	124	156	32
5490502 - OH-Property & Liability Insurance	5,221	6,668	6,668	6,668	2,936	-3,732
5490503 - OH-Dental Insurance	47	23	23	23	26	3
5490504 - OH-Health Insurance	141	99	99	99	130	31
5490505 - OH-Life/AD&D, STD, LTD	40	55	55	55	32	-23
5490510 - Fleet Overhead	0	0	0	0	109	109
5511000 - Office Supplies	0	100	100	0	100	0
5520000 - Operating Supplies	2,544	300	300	1,168	300	0
5520010 - Computer Software	9,188	5,700	5,700	5,513	5,700	0
5520020 - Computer Hardware, Non-Capital	45,886	33,000	33,000	14,639	24,300	-8,700
5541000 - Registration Fees	100	100	100	0	0	-100
5551001 - Reimbursements LSSI	-214,256	-217,999	-217,999	-168,564	-217,999	0
Operating Expenses:	\$5,754,532	\$5,913,901	\$5,913,901	\$5,367,855	\$6,090,708	\$176,807
Capital Outlay:						
5640020 - Computer Hardware, Capital	113,617	17,500	17,500	17,271	22,908	5,408
5650000 - Construction In Progress	2,134,448	3,037,187	2,844,901	2,364,585	0	-3,037,187
5660000 - Books, Publ & Library Material	200,000	200,000	200,000	200,000	200,000	0
Capital Outlay:	\$2,448,064	\$3,254,687	\$3,062,401	\$2,581,856	\$222,908	-\$3,031,779

Fund 107 - Library District Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	459,677	469,713	469,713	390,722	479,968	10,255
5720000 - Interest	98,114	88,078	88,078	74,104	77,823	-10,255
Debt Service:	\$557,791	\$557,791	\$557,791	\$464,826	\$557,791	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	428,314	319,655	319,655	319,655	402,781	83,126
5910704 - Transfers out-Property Appr	96,322	120,096	120,096	120,124	126,428	6,332
Transfers Out:	\$524,636	\$439,751	\$439,751	\$439,779	\$529,209	\$89,458
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,068,765	1,068,765	0	1,112,834	44,069
5990020 - Reserve For Contingency	0	295,031	295,031	0	295,031	0
Reserves - Operating:	\$0	\$1,363,796	\$1,363,796	\$0	\$1,407,865	\$44,069
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	278,896	278,896	0	278,896	0
Reserves - Debt:	\$0	\$278,896	\$278,896	\$0	\$278,896	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,724,930	1,821,695	0	961,879	-763,051
Reserves - Stability:	\$0	\$1,724,930	\$1,821,695	\$0	\$961,879	-\$763,051
TOTAL EXPENDITURES:	\$9,342,984	\$13,592,687	\$13,497,166	\$8,897,629	\$10,106,344	-\$3,486,343

FUND 109 – THE LAW ENFORCEMENT TRUST FUND

TRENDS & ISSUES

This Fund provides funding to support special programs such as safe neighborhoods, crime prevention, drug abuse and education. The Sheriff's Office requests funding approval by the BOCC in support of these programs.

There were no changes between Recommended and Tentative Budgets.

REVENUES

Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. However, the overall FY18 revenues are based on current year actuals and are estimated to decrease from the FY17 Adopted Budget. Other revenue sources include Fund Balance.

There were no changes between Recommended and Tentative Budgets.

109-LAW ENFORCEMENT TRUST FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
<u>REVENUES:</u>					
Miscellaneous Revenues	\$ 1,900	\$ 0	\$ 0	\$ 0	\$(1,900)
<u>Less 5% Statutory Reduction</u>	<u>\$(95)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 95</u>
Subtotal:	\$ 1,805	\$ 0	\$ 0	\$ 0	\$(1,805)
Other Sources	\$ 175,000	\$ 27,667	\$ 27,667	\$ 0	\$(147,333)
<u>Fund Balance</u>	<u>\$ 538,291</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 0</u>	<u>\$(138,291)</u>
REVENUES TOTAL:	<u>\$ 715,096</u>	<u>\$ 427,667</u>	<u>\$ 427,667</u>	<u>\$ 0</u>	<u>\$(287,429)</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 715,096</u>	<u>\$ 427,667</u>	<u>\$ 427,667</u>	<u>\$ 0</u>	<u>\$(287,429)</u>
EXPENDITURES TOTAL:	<u>\$ 715,096</u>	<u>\$ 427,667</u>	<u>\$ 427,667</u>	<u>\$ 0</u>	<u>\$(287,429)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 109 - LAW ENFORCEMENT TRUST FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	185,000	715,096	908,569	70,000	427,667	-287,429
Transfers Out:	\$185,000	\$715,096	\$908,569	\$70,000	\$427,667	-\$287,429
TOTAL EXPENDITURES:	\$185,000	\$715,096	\$908,569	\$70,000	\$427,667	-\$287,429

FUND 111 – SHIP

TRENDS & ISSUES

The SHIP (State Housing Initiatives Partnership) program is a Grant Program funded by the State of Florida to provide assistance, mostly via loans, to very-low, low and moderate income level residents for the purchase or rehabilitation of existing homes. Additionally, this program provides assistance to families facing foreclosure, delinquent property taxes and insurance, and for rental deposits to prevent homelessness. Funds received are split between administrative and programmatic expenses. The County is allowed to use 10% of funds received from the State for expenses related to administering the program.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager which was offset by a reduction to Operating Expenses.**

REVENUES

The SHIP program is funded by State Grants. Grant revenue anticipated for FY18 is \$1,892,239. Additional revenue sources are estimated recaptured revenues due to loan or grant award default and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

111-SHIP STATE HOUSING INITIATIVE PROGRAM SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Intergovernmental Revenue	\$ 2,199,145	\$ 1,892,239	\$ 1,892,239	\$ 0	\$(306,906)
Charges For Services	\$ 2,000	\$ 13,400	\$ 13,400	\$ 0	\$ 11,400
<u>Less 5% Statutory Reduction</u>	<u>\$(110,058)</u>	<u>\$(95,282)</u>	<u>\$(95,282)</u>	<u>\$ 0</u>	<u>\$ 14,776</u>
Subtotal:	\$ 2,091,087	\$ 1,810,357	\$ 1,810,357	\$ 0	\$(280,730)
<u>Fund Balance</u>	<u>\$ 594,472</u>	<u>\$ 2,356,597</u>	<u>\$ 2,356,597</u>	<u>\$ 0</u>	<u>\$ 1,762,125</u>
REVENUES TOTAL:	<u>\$ 2,685,559</u>	<u>\$ 4,166,954</u>	<u>\$ 4,166,954</u>	<u>\$ 0</u>	<u>\$ 1,481,395</u>
EXPENDITURES:					
Personal Services	\$ 68,974	\$ 99,373	\$ 101,582	\$ 2,209	\$ 32,608
<u>Operating Expenses</u>	<u>\$ 2,616,585</u>	<u>\$ 4,067,581</u>	<u>\$ 4,065,372</u>	<u>\$(2,209)</u>	<u>\$ 1,448,787</u>
Subtotal:	\$ 2,685,559	\$ 4,166,954	\$ 4,166,954	\$ 0	\$ 1,481,395
EXPENDITURES TOTAL:	<u>\$ 2,685,559</u>	<u>\$ 4,166,954</u>	<u>\$ 4,166,954</u>	<u>\$ 0</u>	<u>\$ 1,481,395</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 111 - SHIP Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	47,455	44,487	44,487	48,493	66,147	21,660
5130001 - Vacancy Factor	0	-779	-779	0	-1,157	-378
5140000 - Overtime	362	0	0	1,387	0	0
5150300 - Class C Meals	36	0	0	2	0	0
5160000 - Compensated Annual Leave	2,284	0	0	1,897	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	686	0	0
5160020 - Compensated Admin Leave	148	0	0	162	0	0
5170000 - Compensated Sick Leave	1,766	0	0	2,166	0	0
5210000 - Fica Taxes	3,678	3,404	3,404	3,678	5,062	1,658
5220000 - Retirement Contributions	3,833	3,345	3,345	4,154	5,239	1,894
5230000 - Health Insurance	17,962	17,884	17,884	19,342	25,338	7,454
5231000 - Life Insurance	57	41	41	62	62	21
5232000 - Dental Insurance	356	319	319	380	464	145
5233000 - Lt Disability Insurance	78	73	73	82	109	36
5233100 - St Disability Insurance	145	98	98	151	146	48
5240000 - Workers' Compensation	280	102	102	124	172	70
Personal Services:	\$78,440	\$68,974	\$68,974	\$82,766	\$101,582	\$32,608
Operating Expenses:						
5310000 - Professional Services	338	300	300	257	300	0
5340000 - Other Contractual Services	0	0	0	310	0	0
5400000 - Travel And Per Diem	4,806	3,000	3,000	2,138	3,000	0
5410000 - Communications	57	350	350	0	350	0
5420000 - Freight & Postage Services	109	500	500	23	500	0
5440000 - Rentals And Leases	292	300	300	162	300	0
5450000 - Insurance	0	186	186	0	244	58
5460000 - Repair & Maintenance Svcs	530	250	250	0	250	0
5462000 - Rep & Maint-automotive	302	500	500	2	500	0
5470000 - Printing And Binding	28	1,000	1,000	290	1,000	0
5480000 - Promotional Activities	0	1,000	1,000	0	1,000	0
5488000 - Promotional-ads/media Buys	0	0	0	2,286	0	0
5490000 - Oth Current Chgs & Obligations	567,866	2,598,899	3,641,330	626,861	4,047,592	1,448,693
5490510 - Fleet Overhead	0	0	0	0	36	36
5511000 - Office Supplies	1,630	1,500	1,500	86	1,500	0
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	1,239	1,500	1,500	1,391	1,500	0
5521000 - Gas & Oil	434	300	300	244	300	0
5540000 - Books,pubs,subs & Memberships	1,000	500	500	0	500	0
5541000 - Registration Fees	895	3,000	3,000	1,000	3,000	0
5550000 - Training	1,040	3,000	3,000	0	3,000	0
Operating Expenses:	\$580,565	\$2,616,585	\$3,659,016	\$635,051	\$4,065,372	\$1,448,787
Transfers Out:						
5910510 - Tran Out Fleet	0	0	64	64	0	0
Transfers Out:	\$0	\$0	\$64	\$64	\$0	\$0
TOTAL EXPENDITURES:	\$659,006	\$2,685,559	\$3,728,054	\$717,880	\$4,166,954	\$1,481,395

FUND 112 – EMERGENCY (911) COMMUNICATIONS

TRENDS & ISSUES

Funding supports the operations of the Emergency 911 program managed by the Sheriff's Department, which is projected to increase 13.35%, or \$186,416 from the FY17 Adopted Budget.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers Out decreased due to budget reductions submitted by the Sheriff as well as updates to the Cost Allocation Plan.**
- **Reserves were adjusted to offset reductions to Transfers Out.**

REVENUES

This revenue source was established by County Ordinance No. 04-47 whereby an emergency service fee is paid on every resident's telephone bill. For FY18, these fees are projected to increase 15.87% from the FY17 Adopted Budget. A large part of the revenue in support of this program comes from Balance Forward.

There were no changes between Recommended and Tentative Budgets.

112-EMERGENCY(911)COMMUNICATIONS SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Intergovernmental Revenue	\$ 1,282,538	\$ 1,486,123	\$ 1,486,123	\$ 0	\$ 203,585
Charges For Services	\$ 14,723	\$ 10,000	\$ 10,000	\$ 0	\$(4,723)
Miscellaneous Revenues	\$ 2,800	\$ 4,000	\$ 4,000	\$ 0	\$ 1,200
<u>Less 5% Statutory Reduction</u>	<u>\$(65,003)</u>	<u>\$(75,006)</u>	<u>\$(75,006)</u>	<u>\$ 0</u>	<u>\$(10,003)</u>
Subtotal:	\$ 1,235,058	\$ 1,425,117	\$ 1,425,117	\$ 0	\$ 190,059
<u>Fund Balance</u>	<u>\$ 1,253,502</u>	<u>\$ 1,303,676</u>	<u>\$ 1,303,676</u>	<u>\$ 0</u>	<u>\$ 50,174</u>
REVENUES TOTAL:	<u>\$ 2,488,560</u>	<u>\$ 2,728,793</u>	<u>\$ 2,728,793</u>	<u>\$ 0</u>	<u>\$ 240,233</u>
EXPENDITURES:					
Transfers Out	\$ 1,396,871	\$ 1,583,287	\$ 1,549,393	\$(33,894)	\$ 152,522
Reserves - Operating	\$ 354,880	\$ 354,880	\$ 351,774	\$(3,106)	\$(3,106)
<u>Reserves - Capital</u>	<u>\$ 736,809</u>	<u>\$ 790,626</u>	<u>\$ 827,626</u>	<u>\$ 37,000</u>	<u>\$ 90,817</u>
EXPENDITURES TOTAL:	<u>\$ 2,488,560</u>	<u>\$ 2,728,793</u>	<u>\$ 2,728,793</u>	<u>\$ 0</u>	<u>\$ 240,233</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 112 - EMERGENCY (911) COMMUNICATIONS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	8,190	8,815	8,815	8,815	11,921	3,106
5910705 - Transfers out-Sheriff	1,349,333	1,388,056	1,388,056	1,388,056	1,537,472	149,416
Transfers Out:	\$1,357,523	\$1,396,871	\$1,396,871	\$1,396,871	\$1,549,393	\$152,522
Reserves - Operating:						
5990010 - Reserve For Cash	0	232,708	232,708	0	229,602	-3,106
5990020 - Reserve For Contingency	0	122,172	122,172	0	122,172	0
Reserves - Operating:	\$0	\$354,880	\$354,880	\$0	\$351,774	-\$3,106
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	736,809	1,132,289	0	827,626	90,817
Reserves - Capital:	\$0	\$736,809	\$1,132,289	\$0	\$827,626	\$90,817
TOTAL EXPENDITURES:	\$1,357,523	\$2,488,560	\$2,884,040	\$1,396,871	\$2,728,793	\$240,233

FUND 113 - BUENAVENTURA LAKES MSBU

TRENDS & ISSUES

As a result of Board action approved on June 2nd, 2014, the Buenaventura Lakes MSBU was repealed. The only remaining expenses associated with this Fund are those related to a BVL MSBU Drainage project, which will be funded by Fund Balance and included later on in the budget process in order to have as accurate of an estimate as possible.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The only revenue will be Fund Balance, which will be included later in the budget process.

There were no changes between the Recommended and Tentative Budgets.

113-BUENAVENTURA LAKES MSBU SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
<u>REVENUES:</u>					
Fund Balance	\$ 40,796	\$ 0	\$ 0	\$ 0	\$(40,796)
REVENUES TOTAL:	\$ 40,796	\$ 0	\$ 0	\$ 0	\$(40,796)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 40,796	\$ 0	\$ 0	\$ 0	\$(40,796)
Subtotal:	\$ 40,796	\$ 0	\$ 0	\$ 0	\$(40,796)
EXPENDITURES TOTAL:	\$ 40,796	\$ 0	\$ 0	\$ 0	\$(40,796)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 113 - BUENAVENTURA LAKES MSBU FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	0	0	0	7	0	0
Operating Expenses:	\$0	\$0	\$0	\$7	\$0	\$0
Capital Outlay:						
5650000 - Construction In Progress	65,569	40,796	40,796	0	0	-40,796
Capital Outlay:	\$65,569	\$40,796	\$40,796	\$0	\$0	-\$40,796
Transfers Out:						
5910128 - Tran Out-Subdivision Pond MSBU	248	0	0	0	0	0
5910129 - Tran Out-Streetlights MSBU	181	0	0	0	0	0
Transfers Out:	\$429	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$65,998	\$40,796	\$40,796	\$7	\$0	-\$40,796

FUND 115 – COURT FACILITIES FUND

TRENDS & ISSUES

The Court Facilities Fund was created to capture revenue collected per Florida Statute 318.18 for non-criminal traffic infractions. Revenues from the Court Facilities surcharge are anticipated to decrease in FY18 by 16%, or \$244,714.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses increased to appropriate funds for operating supplies for the Jury and Deliberation Courtrooms.**
- **Transfers Out increased based on the updated Cost Allocation Plan, which was offset by a reduction to Reserves.**

REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions, based on \$30 per infraction. Other revenue sources include Fund Balance and interest.

There were no changes between Recommended and Tentative Budgets.

115-COURT FACILITIES FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Charges For Services	\$ 1,518,196	\$ 1,273,482	\$ 1,273,482	\$ 0	\$(244,714)
Miscellaneous Revenues	\$ 24,056	\$ 58,161	\$ 58,161	\$ 0	\$ 34,105
Less 5% Statutory Reduction	\$(77,113)	\$(63,673)	\$(63,673)	\$ 0	\$ 13,440
Subtotal:	\$ 1,465,139	\$ 1,267,970	\$ 1,267,970	\$ 0	\$(197,169)
Fund Balance	\$ 10,935,789	\$ 9,478,388	\$ 9,478,388	\$ 0	\$(1,457,401)
REVENUES TOTAL:	\$ 12,400,928	\$ 10,746,358	\$ 10,746,358	\$ 0	\$(1,654,570)
EXPENDITURES:					
Operating Expenses	\$ 280,000	\$ 100,000	\$ 103,000	\$ 3,000	\$(177,000)
Capital Outlay	\$ 1,099,841	\$ 268,220	\$ 268,220	\$ 0	\$(831,621)
Subtotal:	\$ 1,379,841	\$ 368,220	\$ 371,220	\$ 3,000	\$(1,008,621)
Transfers Out	\$ 654,772	\$ 655,264	\$ 660,354	\$ 5,090	\$ 5,582
Reserves - Operating	\$ 183,451	\$ 153,086	\$ 147,996	\$(5,090)	\$(35,455)
Reserves - Capital	\$ 10,184,927	\$ 9,569,788	\$ 9,566,788	\$(3,000)	\$(618,139)
Reserves - Stability	\$(2,063)	\$ 0	\$ 0	\$ 0	\$ 2,063
EXPENDITURES TOTAL:	\$ 12,400,928	\$ 10,746,358	\$ 10,746,358	\$ 0	\$(1,654,570)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 115 - COURT FACILITIES FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5460000 - Repair & Maintenance Svcs	113,080	200,000	200,000	0	100,000	-100,000
5520000 - Operating Supplies	0	80,000	80,000	0	3,000	-77,000
Operating Expenses:	\$113,080	\$280,000	\$280,000	\$0	\$103,000	-\$177,000
Capital Outlay:						
5628000 - Buildings Improvements	0	19,808	19,808	0	0	-19,808
5640000 - Machinery & Equipment	0	0	0	0	125,000	125,000
5650000 - Construction In Progress	480,704	1,080,033	874,296	396,253	143,220	-936,813
Capital Outlay:	\$480,704	\$1,099,841	\$894,104	\$396,253	\$268,220	-\$831,621
Transfers Out:						
5910001 - Tran Out-general Fund	2,686	4,749	4,749	4,749	9,839	5,090
5910236 - Tran Out Debt Svc	645,592	650,023	650,023	650,023	650,515	492
Transfers Out:	\$648,278	\$654,772	\$654,772	\$654,772	\$660,354	\$5,582
Reserves - Operating:						
5990010 - Reserve For Cash	0	155,451	155,451	0	125,086	-30,365
5990020 - Reserve For Contingency	0	28,000	28,000	0	22,910	-5,090
Reserves - Operating:	\$0	\$183,451	\$183,451	\$0	\$147,996	-\$35,455
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	10,184,927	10,878,229	0	9,566,788	-618,139
Reserves - Capital:	\$0	\$10,184,927	\$10,878,229	\$0	\$9,566,788	-\$618,139
Reserves - Stability:						
5990080 - Reserve For Stability	0	-2,063	0	0	0	2,063
Reserves - Stability:	\$0	-\$2,063	\$0	\$0	\$0	\$2,063
TOTAL EXPENDITURES:	\$1,242,062	\$12,400,928	\$12,890,556	\$1,051,025	\$10,746,358	-\$1,654,570

FUND 118 - HOMELESSNESS PREVENTION & RAPID RE-HOUSING FUND

TRENDS & ISSUES

This Fund was established in September 2009 to account for contributions made to the Homelessness Prevention and Rapid Re-Housing Program as part of the US Department of Housing and Urban Development (HUD) Economic Recovery and Reinvestment Act of 2009. That Grant ended October 31, 2012, and a new HUD grant was received for the 2010 McKinney-Vento Continuum of Care Homeless Assistance Program "Shelter Plus Care" in the amount of \$554,760 for a five-year period. In FY13, a new grant was received for the "Shelter Plus Care 2" in the amount of \$400,140.

In FY14, the County received a McKinney-Vento Homeless Assistance renewal grant to provide rapid re-housing for families in Osceola County. The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels.

This budget does not support Personal Services.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

For FY18, this Fund is supported by the remaining balance of the US Department Housing and Urban Development for the Shelter Plus Care Grant, and the Shelter Plus Care 2 Grant.

There were no changes between the Recommended and Tentative Budgets.

118-HOMELESS PREVENTION & RAPID REHOUSING SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Intergovernmental Revenue	\$ 554,864	\$ 427,318	\$ 427,318	\$ 0	\$(127,546)
Subtotal:	\$ 554,864	\$ 427,318	\$ 427,318	\$ 0	\$(127,546)
REVENUES TOTAL:	\$ 554,864	\$ 427,318	\$ 427,318	\$ 0	\$(127,546)
EXPENDITURES:					
Operating Expenses	\$ 554,864	\$ 427,318	\$ 427,318	\$ 0	\$(127,546)
Subtotal:	\$ 554,864	\$ 427,318	\$ 427,318	\$ 0	\$(127,546)
EXPENDITURES TOTAL:	\$ 554,864	\$ 427,318	\$ 427,318	\$ 0	\$(127,546)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 118 - Homeless Prevention & Rapid Rehousing

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	168,601	554,864	557,180	247,204	387,318	-167,546
5490013 - Short Term Rent/Mortgage/Utilities	0	0	35,000	11,624	35,186	35,186
5490014 - Security Deposits	0	0	9,467	200	0	0
5511000 - Office Supplies	0	0	770	0	2,000	2,000
5520000 - Operating Supplies	0	0	400	0	2,814	2,814
Operating Expenses:	\$168,601	\$554,864	\$602,817	\$259,028	\$427,318	-\$127,546
TOTAL EXPENDITURES:	\$168,601	\$554,864	\$602,817	\$259,028	\$427,318	-\$127,546

FUND 122 - NEIGHBORHOOD STABILIZATION PROGRAM 3

TRENDS & ISSUES

The Neighborhood Stabilization Program (NSP), which first began in Fiscal Year 2010, was created to stabilize communities by providing assistance for the purchase of foreclosed properties for affordable homeownership or rental housing. NSP3 is the third round of program funding which is to be expended for the purchase and rehabilitation of approximately 30 homes in designated areas of the County. The grantor allows the County to retain 90% of the proceeds from 2nd closings to be reinvested in the program. The term of the grant was for 36 months with FY14 the final year of funding. As the funds continue to be spent down, the grant balance will be carried forward until further direction is provided by the grantor.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The Neighborhood Stabilization Program 3 was funded with a HUD grant award in the amount of \$3,239,646 to be spent over a period of three years beginning in FY12. FY18 revenues are the remaining grant funds from the prior year.

There were no changes between the Recommended and Tentative Budgets.

122-NEIGHBORHOOD STABIL PROGRAM 3 SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Intergovernmental Revenue	\$ 208,652	\$ 110,326	\$ 110,326	\$ 0	\$(98,326)
Subtotal:	\$ 208,652	\$ 110,326	\$ 110,326	\$ 0	\$(98,326)
REVENUES TOTAL:	\$ 208,652	\$ 110,326	\$ 110,326	\$ 0	\$(98,326)
EXPENDITURES:					
Operating Expenses	\$ 208,652	\$ 110,326	\$ 110,326	\$ 0	\$(98,326)
Subtotal:	\$ 208,652	\$ 110,326	\$ 110,326	\$ 0	\$(98,326)
EXPENDITURES TOTAL:	\$ 208,652	\$ 110,326	\$ 110,326	\$ 0	\$(98,326)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 122 - Neighborhood Stabilization Program 3

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	13,878	25,000	25,000	2,484	0	-25,000
5340000 - Other Contractual Services	470	180,000	180,000	6,785	0	-180,000
5410000 - Communications	0	100	100	0	0	-100
5420000 - Freight & Postage Services	84	100	100	8	0	-100
5440000 - Rentals And Leases	23	100	100	18	0	-100
5460000 - Repair & Maintenance Svcs	1,060	100	100	0	0	-100
5462000 - Rep & Maint-automotive	0	100	100	0	0	-100
5470000 - Printing And Binding	0	100	100	0	0	-100
5490000 - Oth Current Chgs & Obligations	0	2,352	132,850	0	110,326	107,974
5511000 - Office Supplies	0	500	500	510	0	-500
5512000 - Office Equipment	0	0	0	0	0	0
5520000 - Operating Supplies	27	100	100	892	0	-100
5521000 - Gas & Oil	0	100	100	0	0	-100
Operating Expenses:	\$15,542	\$208,652	\$339,150	\$10,697	\$110,326	-\$98,326
TOTAL EXPENDITURES:	\$15,542	\$208,652	\$339,150	\$10,697	\$110,326	-\$98,326

**FUND 123 – TDT REVENUE REFUNDING AND IMPROVEMENT
BOND SERIES 2012**

TRENDS & ISSUES

The TDT Revenue Refunding and Improvement Bond Series 2012 Fund was created to recognize bond proceeds from the refunding of the TDT Revenue Bonds 2002A, the 2-4 Cent TDT Bank Loan Series 2009 (Chapman Property) and the additional bond money secured on top of those balances. For FY18 Capital projects include the OHP Rodeo Penning (Back Chutes). The balance of ongoing capital projects will be added later in the budget process to ensure that the estimates are as accurate as possible.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The Revenue sources for this Fund are Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

123-TDT REF & IMP 2012 PROJECT SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Miscellaneous Revenues	\$ 0	\$ 50,000	\$ 50,000	\$ 0	\$ 50,000
Less 5% Statutory Reduction	\$ 0	\$(2,500)	\$(2,500)	\$ 0	\$(2,500)
Subtotal:	\$ 0	\$ 47,500	\$ 47,500	\$ 0	\$ 47,500
Fund Balance	\$ 10,480,681	\$ 23,465	\$ 23,465	\$ 0	\$(10,457,216)
REVENUES TOTAL:	\$ 10,480,681	\$ 70,965	\$ 70,965	\$ 0	\$(10,409,716)
EXPENDITURES:					
Capital Outlay	\$ 10,067,573	\$ 20,000	\$ 20,000	\$ 0	\$(10,047,573)
Subtotal:	\$ 10,067,573	\$ 20,000	\$ 20,000	\$ 0	\$(10,047,573)
Reserves - Capital	\$ 413,108	\$ 50,965	\$ 50,965	\$ 0	\$(362,143)
EXPENDITURES TOTAL:	\$ 10,480,681	\$ 70,965	\$ 70,965	\$ 0	\$(10,409,716)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 123 - TDT Revenue Ref. & Improv. Bond Series 2012

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	631,729	10,067,573	10,526,673	1,098,453	20,000	-10,047,573
Capital Outlay:	\$631,729	\$10,067,573	\$10,526,673	\$1,098,453	\$20,000	-\$10,047,573
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	413,108	44,709	0	50,965	-362,143
Reserves - Capital:	\$0	\$413,108	\$44,709	\$0	\$50,965	-\$362,143
TOTAL EXPENDITURES:	\$631,729	\$10,480,681	\$10,571,382	\$1,098,453	\$70,965	-\$10,409,716

FUND 124 – ENVIRONMENTAL LAND ACQUISITION FUND

TRENDS & ISSUES

Environmental Land Acquisition is part of the Environmental Lands Conservation Program managed by the Community Resources Office of Community Development. This program was created to acquire and manage environmentally significant lands with a voter-endorsed Ad Valorem funding source.

In FY17, Fund 124 – Environmental Land Acquisition Fund will be closed and all allowable costs will be transferred to Fund 125 – Environmental Land Maintenance Fund.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

On July 11, 2016, the Board adopted Ordinance No. 2016-23 which amended the program, enabling the Board to deem acquisition of environmentally significant land complete. As a result, monies collected pursuant to the Ordinance are split between multiple funds. Fund 125 is for maintenance, and Funds 201, 234 and 238 for debt service.

There were no changes between the Recommended and Tentative Budgets.

124-ENVIRONMENTAL LAND ACQUISITIONS SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Miscellaneous Revenues	\$ 14,751	\$ 0	\$ 0	\$ 0	\$(14,751)
Less 5% Statutory Reduction	\$(738)	\$ 0	\$ 0	\$ 0	\$ 738
Subtotal:	\$ 14,013	\$ 0	\$ 0	\$ 0	\$(14,013)
Fund Balance	\$ 1,436,447	\$ 0	\$ 0	\$ 0	\$(1,436,447)
REVENUES TOTAL:	\$ 1,450,460	\$ 0	\$ 0	\$ 0	\$(1,450,460)
EXPENDITURES:					
Personal Services	\$ 314,159	\$ 0	\$ 0	\$ 0	\$(314,159)
Operating Expenses	\$ 11,652	\$ 0	\$ 0	\$ 0	\$(11,652)
Subtotal:	\$ 325,811	\$ 0	\$ 0	\$ 0	\$(325,811)
Transfers Out	\$ 165,584	\$ 0	\$ 0	\$ 0	\$(165,584)
Reserves - Capital	\$ 959,065	\$ 0	\$ 0	\$ 0	\$(959,065)
EXPENDITURES TOTAL:	\$ 1,450,460	\$ 0	\$ 0	\$ 0	\$(1,450,460)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 124 - ENVIRONMENTAL LAND ACQUISITIONS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	189,638	221,755	0	0	0	-221,755
5130001 - Vacancy Factor	0	-3,881	0	0	0	3,881
5140000 - Overtime	868	0	0	0	0	0
5150300 - Class C Meals	29	0	0	0	0	0
5160000 - Compensated Annual Leave	11,222	0	0	0	0	0
5160010 - Compensated Ann Leave Payoff	3,206	0	0	0	0	0
5160020 - Compensated Admin Leave	2,096	0	0	0	0	0
5170000 - Compensated Sick Leave	8,679	0	0	0	0	0
5210000 - Fica Taxes	15,646	16,965	0	0	0	-16,965
5220000 - Retirement Contributions	15,823	16,673	0	0	0	-16,673
5230000 - Health Insurance	46,407	53,082	0	0	0	-53,082
5231000 - Life Insurance	252	208	0	0	0	-208
5232000 - Dental Insurance	1,381	1,423	0	0	0	-1,423
5233000 - Lt Disability Insurance	349	364	0	0	0	-364
5233100 - St Disability Insurance	645	488	0	0	0	-488
5240000 - Workers' Compensation	7,152	7,082	0	0	0	-7,082
Personal Services:	\$303,393	\$314,159	\$0	\$0	\$0	-\$314,159
Operating Expenses:						
5312000 - Tax Collector Fees	6,529	0	0	0	0	0
5340000 - Other Contractual Services	312	400	0	0	0	-400
5400000 - Travel And Per Diem	292	1,700	0	0	0	-1,700
5450000 - Insurance	4,381	4,731	0	0	0	-4,731
5490501 - OH-Workers' Compensation	1,014	1,214	0	0	0	-1,214
5490502 - OH-Property & Liability Insurance	562	718	0	0	0	-718
5490503 - OH-Dental Insurance	478	226	0	0	0	-226
5490504 - OH-Health Insurance	1,444	978	0	0	0	-978
5490505 - OH-Life/AD&D, STD, LTD	412	535	0	0	0	-535
5540000 - Books,pubs,subs & Memberships	136	150	0	0	0	-150
5550000 - Training	628	1,000	0	0	0	-1,000
Operating Expenses:	\$16,188	\$11,652	\$0	\$0	\$0	-\$11,652
Transfers Out:						
5910001 - Tran Out-general Fund	85,364	98,090	98,090	98,090	0	-98,090
5910125 - Tran Out-env Land Maintenance	0	0	294,112	294,112	0	0
5910704 - Transfers out-Property Appr	66,554	67,494	67,494	67,510	0	-67,494
Transfers Out:	\$151,918	\$165,584	\$459,696	\$459,712	\$0	-\$165,584
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	959,065	1,207,494	0	0	-959,065
Reserves - Capital:	\$0	\$959,065	\$1,207,494	\$0	\$0	-\$959,065
TOTAL EXPENDITURES:	\$471,498	\$1,450,460	\$1,667,190	\$459,712	\$0	-\$1,450,460

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE FUND

TRENDS & ISSUES

The Environmental Land Maintenance program is managed by the Community Resources Office of Community Development. The Environmental Land Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. The Maintenance Fund covers expenses associated with preparation of management plans, construction of passive recreational facilities, and monitoring and maintenance of the site.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses increased due to allocating funds for Tupperware Island as well as adjustments to Overhead allocations.**
- **Transfers Out decreased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

Per Ordinance No. 06-25, as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding to acquire environmentally significant lands for preservation and protection. On July 11, 2016, the Board adopted Ordinance No. 2016-23 which amended the program, enabling the Board to deem acquisition of environmentally significant land complete. As a result, monies collected pursuant to the Ordinance are split between multiple funds. Fund 125 is for maintenance, and Funds 201, 234 and 238 for debt service. The millage rates that fund these services are comprised of a combination of two separate millage rates called Save Osceola Maintenance and Save Osceola Debt. As a result of acquisition being completed, the revenues generated from the combined millage rates are first applied to the debt service payment and then to fund maintenance. The Save Osceola Maintenance millage rate is proposed at 0.0500 which is unchanged from FY17. Funding for FY18 also includes the Fund Balance from Fund 124 – Environmental Land Acquisition.

Changes between the Recommended and Tentative Budgets are as follows:

- **Fund Balance increased for funding related to Tupperware Island.**
- **Transfers In increased due to funding associated with the closing of Fund 234 – LTD GO Bonds-Environmental Lands; as the Environmental Land Fund was the source of funding.**

125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,054,870	\$ 1,152,459	\$ 1,152,459	\$ 0	\$ 97,589
Miscellaneous Revenues	\$ 0	\$ 11,000	\$ 11,000	\$ 0	\$ 11,000
Less 5% Statutory Reduction	\$(52,744)	\$(58,173)	\$(58,173)	\$ 0	\$(5,429)
Subtotal:	\$ 1,002,126	\$ 1,105,286	\$ 1,105,286	\$ 0	\$ 103,160
Transfers In	\$ 0	\$ 0	\$ 32,631	\$ 32,631	\$ 32,631
Fund Balance	\$ 1,120,242	\$ 1,377,584	\$ 1,577,584	\$ 200,000	\$ 457,342
REVENUES TOTAL:	\$ 2,122,368	\$ 2,482,870	\$ 2,715,501	\$ 232,631	\$ 593,133
EXPENDITURES:					
Personal Services	\$ 0	\$ 287,233	\$ 300,473	\$ 13,240	\$ 300,473
Operating Expenses	\$ 306,470	\$ 390,859	\$ 596,529	\$ 205,670	\$ 290,059
Capital Outlay	\$ 1,523,083	\$ 245,000	\$ 245,000	\$ 0	\$(1,278,083)
Subtotal:	\$ 1,829,553	\$ 923,092	\$ 1,142,002	\$ 218,910	\$(687,551)
Transfers Out	\$ 38,197	\$ 197,841	\$ 172,828	\$(25,013)	\$ 134,631
Reserves - Operating	\$ 86,605	\$ 241,660	\$ 290,398	\$ 48,738	\$ 203,793
Reserves - Capital	\$(8,918)	\$ 0	\$ 0	\$ 0	\$ 8,918
Reserves - Stability	\$ 176,931	\$ 1,120,277	\$ 1,110,273	\$(10,004)	\$ 933,342
EXPENDITURES TOTAL:	\$ 2,122,368	\$ 2,482,870	\$ 2,715,501	\$ 232,631	\$ 593,133

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 125 - ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	0	0	203,616	156,149	209,723	209,723
5130001 - Vacancy Factor	0	0	-3,563	0	-3,669	-3,669
5140000 - Overtime	0	0	0	116	0	0
5150300 - Class C Meals	0	0	0	6	0	0
5160000 - Compensated Annual Leave	0	0	0	11,938	0	0
5160020 - Compensated Admin Leave	0	0	0	1,396	0	0
5170000 - Compensated Sick Leave	0	0	0	6,645	0	0
5210000 - Fica Taxes	0	0	15,579	12,964	16,042	16,042
5220000 - Retirement Contributions	0	0	15,312	13,366	16,609	16,609
5230000 - Health Insurance	0	0	44,862	38,813	54,319	54,319
5231000 - Life Insurance	0	0	192	217	197	197
5232000 - Dental Insurance	0	0	1,305	1,109	1,286	1,286
5233000 - Lt Disability Insurance	0	0	335	291	344	344
5233100 - St Disability Insurance	0	0	450	538	462	462
5240000 - Workers' Compensation	0	0	4,372	3,722	5,160	5,160
Personal Services:	\$0	\$0	\$282,460	\$247,269	\$300,473	\$300,473
Operating Expenses:						
5310000 - Professional Services	0	12,000	12,000	7,360	0	-12,000
5312000 - Tax Collector Fees	12,422	17,800	17,800	21,437	23,049	5,249
5340000 - Other Contractual Services	22,977	30,910	31,310	19,902	44,708	13,798
5400000 - Travel And Per Diem	7	0	1,700	1,993	2,395	2,395
5410000 - Communications	2,569	2,449	2,449	2,218	3,132	683
5420000 - Freight & Postage Services	21	0	0	0	0	0
5430000 - Utility Services	2,706	4,820	4,820	2,204	4,066	-754
5440000 - Rentals And Leases	1,851	2,500	2,500	2,375	1,500	-1,000
5450000 - Insurance	0	0	4,731	4,731	4,919	4,919
5460000 - Repair & Maintenance Svcs	148,934	216,885	216,885	113,227	487,357	270,472
5462000 - Rep & Maint-automotive	291	1,200	1,200	471	1,200	0
5470000 - Printing And Binding	0	0	0	0	1,500	1,500
5490000 - Oth Current Chgs & Obligations	280	2,400	2,400	0	2,740	340
5490501 - OH-Workers' Compensation	0	0	1,214	1,214	1,406	1,406
5490502 - OH-Property & Liability Insurance	0	0	718	718	969	969
5490503 - OH-Dental Insurance	0	0	226	226	234	234
5490504 - OH-Health Insurance	0	0	978	978	1,168	1,168
5490505 - OH-Life/AD&D, STD, LTD	0	0	535	535	286	286
5490510 - Fleet Overhead	0	0	0	0	36	36
5520000 - Operating Supplies	3,393	6,000	6,000	2,118	6,000	0
5521000 - Gas & Oil	1,448	2,576	2,576	890	1,784	-792
5522000 - Chemicals	1,687	2,500	2,500	2,733	2,500	0
5525000 - Tools	2,953	3,100	2,892	1,185	3,100	0
5540000 - Books,pubs,subs & Memberships	0	0	150	274	150	150
5550000 - Training	210	1,330	2,330	780	2,330	1,000
Operating Expenses:	\$201,750	\$306,470	\$317,914	\$187,568	\$596,529	\$290,059
Capital Outlay:						
5640000 - Machinery & Equipment	2,740	4,500	4,708	4,708	0	-4,500
5650000 - Construction In Progress	1,109,596	1,518,583	1,965,924	944,131	245,000	-1,273,583
Capital Outlay:	\$1,112,336	\$1,523,083	\$1,970,632	\$948,838	\$245,000	-\$1,278,083

FUND 125 - ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	10,159	18,181	18,181	18,181	91,577	73,396
5910510 - Tran Out Fleet	0	0	461	461	0	0
5910704 - Transfers out-Property Appr	18,772	20,016	20,016	20,021	81,251	61,235
Transfers Out:	\$28,931	\$38,197	\$38,658	\$38,663	\$172,828	\$134,631
Reserves - Operating:						
5990010 - Reserve For Cash	0	55,958	55,497	0	178,305	122,347
5990020 - Reserve For Contingency	0	30,647	21,729	0	112,093	81,446
Reserves - Operating:	\$0	\$86,605	\$77,226	\$0	\$290,398	\$203,793
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	-8,918	0	0	0	8,918
Reserves - Capital:	\$0	-\$8,918	\$0	\$0	\$0	\$8,918
Reserves - Stability:						
5990080 - Reserve For Stability	0	176,931	162,383	0	1,110,273	933,342
Reserves - Stability:	\$0	\$176,931	\$162,383	\$0	\$1,110,273	\$933,342
TOTAL EXPENDITURES:	\$1,343,017	\$2,122,368	\$2,849,273	\$1,422,339	\$2,715,501	\$593,133

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU

TRENDS & ISSUES

The Board is authorized to create MSBUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed. This Fund was created through a conversion of MSTUs to MSBUs under the Local Improvement and Service Assessment Ordinance. Fund 128 includes 64 MSBUs to which funding will be provided to cover the costs associated with the repair and maintenance of the stormwater management systems within the subdivisions that receive the benefit.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

An MSBU Special Assessment Fee is based on a fixed rate for all properties receiving similar services. The assessment is calculated by dividing the revenue required by the total number of ERUs (Equivalent Residential Units) within the boundary of the MSBU. Also, Fund Balance is used to support services provided.

There were no changes between the Recommended and Tentative Budgets.

128-SUBDIVISION POND MSBU SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Permits, Fees & Special Assessments	\$ 670,005	\$ 690,652	\$ 690,652	\$ 0	\$ 20,647
<u>Less 5% Statutory Reduction</u>	<u>\$(33,497)</u>	<u>\$(34,532)</u>	<u>\$(34,532)</u>	<u>\$ 0</u>	<u>\$(1,035)</u>
Subtotal:	\$ 636,508	\$ 656,120	\$ 656,120	\$ 0	\$ 19,612
<u>Fund Balance</u>	<u>\$ 224,914</u>	<u>\$ 229,340</u>	<u>\$ 229,340</u>	<u>\$ 0</u>	<u>\$ 4,426</u>
REVENUES TOTAL:	<u>\$ 861,422</u>	<u>\$ 885,460</u>	<u>\$ 885,460</u>	<u>\$ 0</u>	<u>\$ 24,038</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 726,289</u>	<u>\$ 744,690</u>	<u>\$ 744,690</u>	<u>\$ 0</u>	<u>\$ 18,401</u>
Subtotal:	\$ 726,289	\$ 744,690	\$ 744,690	\$ 0	\$ 18,401
<u>Transfers Out</u>	<u>\$ 135,133</u>	<u>\$ 140,770</u>	<u>\$ 140,770</u>	<u>\$ 0</u>	<u>\$ 5,637</u>
EXPENDITURES TOTAL:	<u>\$ 861,422</u>	<u>\$ 885,460</u>	<u>\$ 885,460</u>	<u>\$ 0</u>	<u>\$ 24,038</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	9,232	13,414	13,414	12,955	13,826	412
5430000 - Utility Services	0	0	0	2,671	0	0
5450000 - Insurance	6,386	3,597	3,597	3,597	3,472	-125
5460000 - Repair & Maintenance Svcs	360,041	709,278	810,865	388,049	727,392	18,114
Operating Expenses:	\$375,659	\$726,289	\$827,876	\$407,272	\$744,690	\$18,401
Transfers Out:						
5910001 - Tran Out-general Fund	115,762	114,738	114,738	114,738	120,379	5,641
5910102 - Tran Out-transportation Trust	20,410	20,395	20,395	20,395	20,391	-4
Transfers Out:	\$136,172	\$135,133	\$135,133	\$135,133	\$140,770	\$5,637
TOTAL EXPENDITURES:	\$511,831	\$861,422	\$963,009	\$542,405	\$885,460	\$24,038

FUND 129 - SUBDIVISION STREETLIGHT MSBU

TRENDS & ISSUES

The Board is authorized to create MSBUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed therein. Fund 129 was created through a conversion of MSTUs to MSBUs under the Local Improvement and Service Assessment Ordinance. Included in this Fund are 32 MSBUs to which funding will be provided to cover costs associated with the repair and maintenance of the streetlight systems within the subdivisions that receive the benefit.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

An MSBU Special Assessment fee is based on a fixed rate for all properties receiving similar services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. Also, Fund Balance is used to support services provided.

There were no changes between the Recommended and Tentative Budgets.

129-STREET LIGHTING MSBU SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Permits, Fees & Special Assessments	\$ 240,700	\$ 286,631	\$ 286,631	\$ 0	\$ 45,931
<u>Less 5% Statutory Reduction</u>	<u>\$(12,035)</u>	<u>\$(14,332)</u>	<u>\$(14,332)</u>	<u>\$ 0</u>	<u>\$(2,297)</u>
Subtotal:	\$ 228,665	\$ 272,299	\$ 272,299	\$ 0	\$ 43,634
<u>Fund Balance</u>	<u>\$ 160,886</u>	<u>\$ 137,275</u>	<u>\$ 137,275</u>	<u>\$ 0</u>	<u>\$(23,611)</u>
REVENUES TOTAL:	<u>\$ 389,551</u>	<u>\$ 409,574</u>	<u>\$ 409,574</u>	<u>\$ 0</u>	<u>\$ 20,023</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 374,705</u>	<u>\$ 394,349</u>	<u>\$ 394,349</u>	<u>\$ 0</u>	<u>\$ 19,644</u>
Subtotal:	\$ 374,705	\$ 394,349	\$ 394,349	\$ 0	\$ 19,644
<u>Transfers Out</u>	<u>\$ 14,846</u>	<u>\$ 15,225</u>	<u>\$ 15,225</u>	<u>\$ 0</u>	<u>\$ 379</u>
EXPENDITURES TOTAL:	<u>\$ 389,551</u>	<u>\$ 409,574</u>	<u>\$ 409,574</u>	<u>\$ 0</u>	<u>\$ 20,023</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 129 - SUBDIVISON STREETLIGHT MSBU

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	5,858	4,820	4,820	4,651	5,735	915
5430000 - Utility Services	267,234	361,150	468,965	226,093	388,614	27,464
5450000 - Insurance	0	191	0	0	0	-191
5460000 - Repair & Maintenance Svcs	0	8,544	8,544	0	0	-8,544
Operating Expenses:	\$273,091	\$374,705	\$482,329	\$230,744	\$394,349	\$19,644
Transfers Out:						
5910001 - Tran Out-general Fund	13,336	14,846	15,037	15,037	15,225	379
Transfers Out:	\$13,336	\$14,846	\$15,037	\$15,037	\$15,225	\$379
TOTAL EXPENDITURES:	\$286,427	\$389,551	\$497,366	\$245,781	\$409,574	\$20,023

FUND 130 – COURT RELATED TECHNOLOGY FUND

TRENDS & ISSUES

Funding supports budget requests of the Public Defender, State Attorney and Court administration. Pursuant to Florida Statute 29.008(1), Counties are required by Article V, Section 14 of the State Constitution to fund the cost of communication services for the Circuit and County Courts, Public Defender's Office, State Attorney's Offices, Guardian Ad Litem Offices, and the offices of the Clerks of the Circuit performing court-related functions. Communication services per Section (1)(f) of F.S. 29.008 includes, but is not limited to, transmission, emission and reception of signs, signals, writings, images, and sounds of intelligence of any nature by wire and telephone system. Also included are all computer networks, systems, and equipment including computer hardware and software, modems, and printers.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses and Capital Outlay decreased due to a reduction in Fund Balance.**
- **Transfers Out increased based on the updated Cost Allocation Plan**
- **Reserves for Stability reduced to offset increases in Personal Services and Transfers Out as well as a reduction to Fund Balance.**

REVENUES

Revenues collected are based on \$2.00 of a \$4.00 recording fee collected by the Clerk of the Circuit Court. Other sources of revenue include interest and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenue projections were revised which resulted in a decrease to Fund Balance.**
- **Transfers In increased to provide the additional funds needed to support operations resulting from a reduction in Fund Balance.**

130-COURT RELATED TECHNOLOGY FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Charges For Services	\$ 719,002	\$ 897,208	\$ 897,208	\$ 0	\$ 178,206
Miscellaneous Revenues	\$ 4,500	\$ 4,500	\$ 4,500	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(36,175)	\$(45,085)	\$(45,085)	\$ 0	\$(8,910)
Subtotal:	\$ 687,327	\$ 856,623	\$ 856,623	\$ 0	\$ 169,296
Transfers In	\$ 0	\$ 0	\$ 57,293	\$ 57,293	\$ 57,293
Fund Balance	\$ 780,268	\$ 431,271	\$ 334,721	\$(96,550)	\$(445,547)
REVENUES TOTAL:	\$ 1,467,595	\$ 1,287,894	\$ 1,248,637	\$(39,257)	\$(218,958)
EXPENDITURES:					
Personal Services	\$ 458,143	\$ 465,880	\$ 477,648	\$ 11,768	\$ 19,505
Operating Expenses	\$ 530,384	\$ 556,720	\$ 539,645	\$(17,075)	\$ 9,261
Capital Outlay	\$ 142,400	\$ 138,900	\$ 130,900	\$(8,000)	\$(11,500)
Subtotal:	\$ 1,130,927	\$ 1,161,500	\$ 1,148,193	\$(13,307)	\$ 17,266
Transfers Out	\$ 67,236	\$ 67,236	\$ 84,198	\$ 16,962	\$ 16,962
Reserves - Operating	\$ 82,575	\$ 16,246	\$ 16,246	\$ 0	\$(66,329)
Reserves - Stability	\$ 186,857	\$ 42,912	\$ 0	\$(42,912)	\$(186,857)
EXPENDITURES TOTAL:	\$ 1,467,595	\$ 1,287,894	\$ 1,248,637	\$(39,257)	\$(218,958)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 130 - Court Related Technology Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	304,812	340,162	340,162	262,502	352,595	12,433
5130001 - Vacancy Factor	0	-5,976	-5,976	0	-6,170	-194
5140000 - Overtime	21	1,300	1,300	99	0	-1,300
5160000 - Compensated Annual Leave	16,896	0	0	12,517	0	0
5160010 - Compensated Ann Leave Payoff	4,076	0	0	1,155	0	0
5160020 - Compensated Admin Leave	1,747	0	0	1,630	0	0
5170000 - Compensated Sick Leave	6,429	0	0	5,014	0	0
5170010 - Compensated Sick Leave Payoff	16,069	0	0	0	0	0
5210000 - Fica Taxes	25,972	26,123	26,123	20,850	26,975	852
5220000 - Retirement Contributions	24,510	25,677	25,677	21,485	27,926	2,249
5230000 - Health Insurance	54,850	67,034	67,034	48,831	72,314	5,280
5231000 - Life Insurance	382	321	321	345	331	10
5232000 - Dental Insurance	1,335	1,402	1,402	1,092	1,402	0
5233000 - Lt Disability Insurance	535	564	564	464	582	18
5233100 - St Disability Insurance	988	751	751	857	776	25
5240000 - Workers' Compensation	872	785	785	649	917	132
Personal Services:	\$459,495	\$458,143	\$458,143	\$377,491	\$477,648	\$19,505
Operating Expenses:						
5310000 - Professional Services	125,000	125,000	125,000	125,000	125,000	0
5340000 - Other Contractual Services	109,286	115,000	92,477	81,292	109,000	-6,000
5400000 - Travel And Per Diem	689	10,850	10,850	1,588	2,500	-8,350
5460000 - Repair & Maintenance Svcs	64,033	55,435	55,435	32,552	51,910	-3,525
5490000 - Oth Current Chgs & Obligations	0	21,228	21,228	0	103,500	82,272
5490501 - OH-Workers' Compensation	985	1,240	1,240	1,240	1,565	325
5490503 - OH-Dental Insurance	465	230	230	230	260	30
5490504 - OH-Health Insurance	1,405	995	995	995	1,295	300
5490505 - OH-Life/AD&D, STD, LTD	480	654	654	654	315	-339
5511000 - Office Supplies	561	3,175	3,175	914	3,525	350
5512000 - Office Equipment	12,067	11,500	11,500	5,386	19,880	8,380
5520000 - Operating Supplies	67,338	51,977	51,977	43,768	52,552	575
5520010 - Computer Software	0	104,500	104,500	20,925	23,763	-80,737
5520020 - Computer Hardware, Non-Capital	79,362	7,050	7,050	14,814	25,880	18,830
5520021 - Computer Hardware, Operating	3,580	4,550	4,550	1,527	6,200	1,650
5550000 - Training	20,771	17,000	17,000	16,725	12,500	-4,500
Operating Expenses:	\$486,021	\$530,384	\$507,861	\$347,610	\$539,645	\$9,261
Capital Outlay:						
5640000 - Machinery & Equipment	287,224	0	0	0	17,600	17,600
5640020 - Computer Hardware, Capital	54,028	142,400	193,992	83,725	113,300	-29,100
Capital Outlay:	\$341,252	\$142,400	\$193,992	\$83,725	\$130,900	-\$11,500
Transfers Out:						
5910001 - Tran Out-general Fund	61,204	67,236	67,236	67,236	84,198	16,962
Transfers Out:	\$61,204	\$67,236	\$67,236	\$67,236	\$84,198	\$16,962
Reserves - Operating:						
5990010 - Reserve For Cash	0	55,050	16,246	0	16,246	-38,804
5990020 - Reserve For Contingency	0	27,525	0	0	0	-27,525
Reserves - Operating:	\$0	\$82,575	\$16,246	\$0	\$16,246	-\$66,329

Fund 130 - Court Related Technology Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Reserves - Stability:						
5990080 - Reserve For Stability	0	186,857	0	0	0	-186,857
Reserves - Stability:	\$0	\$186,857	\$0	\$0	\$0	-\$186,857
TOTAL EXPENDITURES:	\$1,347,972	\$1,467,595	\$1,243,478	\$876,063	\$1,248,637	-\$218,958

FUND 134 – COUNTYWIDE FIRE FUND

TRENDS & ISSUES

The Countywide Fire Fund provides funding to operate 15 Osceola County fire stations and provides EMS services to the unincorporated areas of Osceola County. This Fund's operations directly support the BOCC Strategic Plan. Countywide Fire includes: County EMS (2171), County Fire Protection (2172), Countywide Fire/EMS (2125), and Fire Marshal (2133) and other departments that support the fire function, Information Technology (1245), (1246), (1247), Human Resources (1265), Facilities Management (4125), Mowing Unit (4158) and Sheriff (9151).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the addition of two new FTEs (Assistant Medical Director and Lieutenant EMS positions) for FY18 as well as adjustments to Health and Dental Plan selections due to Open Enrollment and a 3% across the board raise for eligible non-IAFF employees recommended by the County Manager.**
- **Operating Expenses increased due to revised technology project estimates, operating supplies added for the Lieutenant EMS position and for roof repairs for Station 72 as well as adjustments to Overhead allocations.**
- **Capital Outlay increased due to the addition of laptops and radios for the new positions mentioned above as well as two trailers.**
- **Transfers Out increased due to the updated Cost Allocation Plan, Property Appraiser fees and a transfer to Fund 510 – Fleet Internal Service Fund to support 1 FTE (Heavy Equipment Mechanic) and to support a split funded position (Shop Supervisor position) as these are new requests for FY18.**
- **Reserves for Capital increased in accordance with the depreciation schedule, all other reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The primary funding sources are Special Assessments and Ad Valorem taxes in the unincorporated areas of the County. Other revenue sources include Fire Marshal Inspection fees, ambulance fees, standby fees, Transfers In and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfer In increased due to a transfer from the General Fund to subsidize the Special Assessment fees for Agricultural Land due to legislative Bill SB1664.**
- **Revenue projections were revised which resulted in an increase to Miscellaneous Revenues as well as Fund Balance for the technology projects, roof repairs for Station 72 and two trailers.**

134-COUNTYWIDE FIRE FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Current Ad Valorem Taxes	\$ 17,202,146	\$ 18,819,142	\$ 18,819,142	\$ 0	\$ 1,616,996
PY Delinquent Ad Valorem Tax	\$ 50,000	\$ 9,000	\$ 9,000	\$ 0	\$(41,000)
Permits, Fees & Special Assessments	\$ 32,526,695	\$ 33,779,804	\$ 33,779,804	\$ 0	\$ 1,253,109
Intergovernmental Revenue	\$ 70,551	\$ 87,532	\$ 87,532	\$ 0	\$ 16,981
Charges For Services	\$ 7,159,613	\$ 8,003,555	\$ 8,003,555	\$ 0	\$ 843,942
Miscellaneous Revenues	\$ 252,200	\$ 858,540	\$ 870,540	\$ 12,000	\$ 618,340
Less 5% Statutory Reduction	\$(2,863,061)	\$(3,050,279)	\$(3,050,879)	\$(600)	\$(187,818)
Subtotal:	\$ 54,398,144	\$ 58,507,294	\$ 58,518,694	\$ 11,400	\$ 4,120,550
Transfers In	\$ 3,561,734	\$ 3,674,781	\$ 3,685,636	\$ 10,855	\$ 123,902
Other Sources	\$ 3,371,659	\$ 0	\$ 0	\$ 0	\$(3,371,659)
Fund Balance	\$ 24,774,907	\$ 27,857,509	\$ 28,022,509	\$ 165,000	\$ 3,247,602
REVENUES TOTAL:	\$ 86,106,444	\$ 90,039,584	\$ 90,226,839	\$ 187,255	\$ 4,120,395
EXPENDITURES:					
Personal Services	\$ 37,166,827	\$ 39,393,029	\$ 39,653,768	\$ 260,739	\$ 2,486,941
Operating Expenses	\$ 12,086,597	\$ 12,024,254	\$ 12,176,367	\$ 152,113	\$ 89,770
Capital Outlay	\$ 9,142,887	\$ 489,895	\$ 539,821	\$ 49,926	\$(8,603,066)
Debt Service	\$ 3,477,311	\$ 1,968,364	\$ 1,968,364	\$ 0	\$(1,508,947)
Subtotal:	\$ 61,873,622	\$ 53,875,542	\$ 54,338,320	\$ 462,778	\$(7,535,302)
Transfers Out	\$ 8,971,497	\$ 11,766,096	\$ 11,883,076	\$ 116,980	\$ 2,911,579
Reserves - Operating	\$ 14,288,829	\$ 14,079,724	\$ 15,008,159	\$ 928,435	\$ 719,330
Reserves - Debt	\$ 25,373	\$ 1,471,754	\$ 1,471,754	\$ 0	\$ 1,446,381
Reserves - Capital	\$ 947,123	\$ 5,332,793	\$ 5,465,919	\$ 133,126	\$ 4,518,796
Reserves - Stability	\$ 0	\$ 3,513,675	\$ 2,059,611	\$(1,454,064)	\$ 2,059,611
EXPENDITURES TOTAL:	\$ 86,106,444	\$ 90,039,584	\$ 90,226,839	\$ 187,255	\$ 4,120,395

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 134 - Countywide Fire Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	16,728,811	20,091,810	20,153,415	15,499,545	20,302,778	210,968
5120002 - Disaster Relief	0	0	0	4,209	0	0
5120030 - Holiday Pay	415,033	430,448	430,448	421,412	499,990	69,542
5130000 - Other Salaries & Wages	987	0	0	0	0	0
5130001 - Vacancy Factor	0	-390,939	-392,017	0	-457,557	-66,618
5130002 - Other Salaries & Wages-Standby	154,440	255,455	169,955	110,743	225,014	-30,441
5130004 - Other Salaries & Wages-BC Work	185,153	239,653	239,653	170,512	335,004	95,351
5140000 - Overtime	1,662,331	2,121,801	2,121,801	1,309,139	2,051,129	-70,672
5140003 - Overtime- Disaster Relief	0	0	0	3,379	0	0
5150000 - Incentive Pay	2,005,574	1,951,700	1,951,700	1,734,867	2,350,795	399,095
5150010 - Uniform Allowance	122,016	98,400	98,400	99,335	99,008	608
5150030 - Educ Incentive Firefighters	72,952	142,995	88,000	73,170	99,008	-43,987
5150031 - Tuition Reimbursement - CBA	0	0	0	0	50,003	50,003
5150032 - Tuition Reimbursement - Non-CBA	0	0	0	0	4,992	4,992
5150100 - Wellness Incentive	114,314	121,562	121,562	103,410	127,920	6,358
5160000 - Compensated Annual Leave	1,361,714	0	0	1,220,320	0	0
5160010 - Compensated Ann Leave Payoff	30,133	0	0	26,081	0	0
5160020 - Compensated Admin Leave	16,430	0	0	15,909	0	0
5170000 - Compensated Sick Leave	1,109,273	0	0	927,168	0	0
5170010 - Compensated Sick Leave Payoff	80,140	0	0	33,038	0	0
5210000 - Fica Taxes	1,763,713	1,695,596	1,942,524	1,592,765	1,962,510	266,914
5220000 - Retirement Contributions	4,969,607	4,654,237	5,243,762	4,572,222	5,762,162	1,107,925
5230000 - Health Insurance	3,763,024	4,381,006	4,381,006	3,761,037	4,451,708	70,702
5231000 - Life Insurance	22,301	20,989	21,521	21,356	24,457	3,468
5232000 - Dental Insurance	94,660	99,280	99,280	86,744	102,503	3,223
5233000 - Lt Disability Insurance	31,021	36,829	37,109	28,566	42,902	6,073
5233100 - St Disability Insurance	57,294	44,874	45,426	52,756	47,466	2,592
5240000 - Workers' Compensation	1,193,858	1,171,131	1,339,189	1,097,031	1,571,976	400,845
5250000 - Unemployment Compensation	0	0	0	3,245	0	0
Personal Services:	\$35,954,781	\$37,166,827	\$38,092,734	\$32,967,959	\$39,653,768	\$2,486,941
Operating Expenses:						
5310000 - Professional Services	66,603	100,000	296,447	47,185	35,485	-64,515
5310006 - Legal Fees	0	0	0	21,863	40,000	40,000
5312000 - Tax Collector Fees	938,095	985,306	985,306	999,174	1,039,803	54,497
5314000 - Medical Svcs	282,407	347,501	347,501	3,485	264,625	-82,876
5340000 - Other Contractual Services	506,672	1,336,965	1,336,965	447,458	1,187,866	-149,099
5400000 - Travel And Per Diem	11,934	14,000	14,000	14,475	28,798	14,798
5410000 - Communications	223,082	237,098	237,098	202,509	236,440	-658
5420000 - Freight & Postage Services	1,535	1,650	1,650	2,527	1,650	0
5430000 - Utility Services	196,648	293,600	293,600	187,448	295,400	1,800
5440000 - Rentals And Leases	135,191	147,080	147,080	134,042	164,800	17,720
5450000 - Insurance	171,436	291,876	291,876	291,876	284,878	-6,998
5450502 - Insurance Claims - Prop & Casualty	80,836	80,836	80,836	80,836	31,254	-49,582
5460000 - Repair & Maintenance Svcs	870,956	1,169,262	1,336,762	593,292	1,130,920	-38,342
5462000 - Rep & Maint-automotive	1,362,750	1,227,000	1,227,000	1,189,717	1,327,000	100,000
5470000 - Printing And Binding	1,147	1,600	1,600	3,122	2,100	500
5480000 - Promotional Activities	5,124	5,000	5,000	4,972	5,000	0
5490000 - Oth Current Chgs & Obligations	658	3,650	3,650	3,900	1,100	-2,550

Fund 134 - Countywide Fire Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490400 - Bad Debt	3,941,334	3,603,951	3,603,951	2,027,727	3,996,000	392,049
5490500 - Reimbursement Of Py Revenue	-1,225	0	0	215	0	0
5490501 - OH-Workers' Compensation	68,072	89,664	89,664	89,664	113,526	23,862
5490502 - OH-Property & Liability Insurance	32,384	44,329	44,329	44,329	20,265	-24,064
5490503 - OH-Dental Insurance	32,137	16,630	16,630	16,630	18,847	2,217
5490504 - OH-Health Insurance	97,100	71,948	71,948	71,948	93,873	21,925
5490505 - OH-Life/AD&D, STD, LTD	28,364	40,063	40,063	40,063	23,906	-16,157
5490510 - Fleet Overhead	0	0	0	0	5,345	5,345
5511000 - Office Supplies	29,154	31,500	31,500	26,859	31,850	350
5512000 - Office Equipment	7,040	5,846	5,846	4,186	5,115	-731
5520000 - Operating Supplies	751,757	923,883	915,555	772,517	863,793	-60,090
5520010 - Computer Software	26,381	37,755	39,255	32,231	38,100	345
5520011 - Computer Software, SAAS	750	0	0	0	30,575	30,575
5520020 - Computer Hardware, Non-Capital	74,251	73,313	92,172	69,217	33,525	-39,788
5520021 - Computer Hardware, Operating	1,016	0	0	0	0	0
5521000 - Gas & Oil	331,499	215,800	215,800	120,058	195,800	-20,000
5521005 - Gas & Oil-Direct	0	137,500	137,500	155,766	175,700	38,200
5525000 - Tools	0	2,430	2,430	0	0	-2,430
5526000 - Clothing	205,696	210,950	210,950	166,577	230,822	19,872
5540000 - Books,pubs,subs & Memberships	44,725	52,101	52,101	50,017	52,670	569
5541000 - Registration Fees	8,493	11,500	11,500	9,723	13,756	2,256
5550000 - Training	73,446	275,010	301,227	160,692	155,780	-119,230
Operating Expenses:	\$10,607,449	\$12,086,597	\$12,488,792	\$8,086,298	\$12,176,367	\$89,770
Capital Outlay:						
5640000 - Machinery & Equipment	132,389	102,402	179,080	100,897	415,640	313,238
5640020 - Computer Hardware, Capital	4,959	8,000	35,373	25,864	20,110	12,110
5640100 - Vehicles	0	9,100	19,042	19,042	63,000	53,900
5642000 - Communications Equipment	0	0	0	0	6,071	6,071
5650000 - Construction In Progress	3,154,739	8,879,114	3,327,183	15,326	0	-8,879,114
5680010 - Computer Software, Capital	0	144,271	263,271	27,756	35,000	-109,271
Capital Outlay:	\$3,292,087	\$9,142,887	\$3,823,949	\$188,885	\$539,821	-\$8,603,066
Debt Service:						
5710000 - Principal	161,528	2,049,039	259,605	253,060	1,494,668	-554,371
5720000 - Interest	16,097	1,428,272	282,969	281,057	473,696	-954,576
5731000 - Debt Issuance Costs	36,500	0	0	18,104	0	0
Debt Service:	\$214,125	\$3,477,311	\$542,574	\$552,221	\$1,968,364	-\$1,508,947
Transfers Out:						
5910001 - Tran Out-general Fund	3,916,215	4,340,980	4,340,980	4,340,980	4,623,960	282,980
5910158 - Tran Out-intergov Radio Commun	107,925	254,474	254,474	254,474	119,907	-134,567
5910331 - Tran Out - Fire Capital Fund	0	2,232,548	3,889,380	3,889,380	5,244,819	3,012,271
5910510 - Tran Out Fleet	157,113	327,700	228,086	228,086	76,579	-251,121
5910704 - Transfers out-Property Appr	306,143	326,025	326,025	326,102	343,620	17,595
5910705 - Transfers out-Sheriff	1,403,894	1,489,770	1,489,770	1,489,770	1,474,191	-15,579
Transfers Out:	\$5,891,290	\$8,971,497	\$10,528,715	\$10,528,792	\$11,883,076	\$2,911,579
Reserves - Operating:						
5990010 - Reserve For Cash	0	9,704,154	9,704,154	0	10,618,869	914,715

Fund 134 - Countywide Fire Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Reserves - Operating:						
5990020 - Reserve For Contingency	0	4,584,675	4,389,290	0	4,389,290	-195,385
Reserves - Operating:	\$0	\$14,288,829	\$14,093,444	\$0	\$15,008,159	\$719,330
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	25,373	1,449,300	0	1,471,754	1,446,381
Reserves - Debt:	\$0	\$25,373	\$1,449,300	\$0	\$1,471,754	\$1,446,381
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	471,511	471,511	0	0	-471,511
5990041 - Res For Capital - Designated	0	475,612	475,612	0	5,465,919	4,990,307
Reserves - Capital:	\$0	\$947,123	\$947,123	\$0	\$5,465,919	\$4,518,796
Reserves - Stability:						
5990080 - Reserve For Stability	0	0	5,364,455	0	2,059,611	2,059,611
Reserves - Stability:	\$0	\$0	\$5,364,455	\$0	\$2,059,611	\$2,059,611
TOTAL EXPENDITURES:	\$55,959,732	\$86,106,444	\$87,331,086	\$52,324,156	\$90,226,839	\$4,120,395

FUND 136 – HOMESTEAD FORECLOSURE MEDIATION FUND

TRENDS & ISSUES

This Special Revenue Fund was created to support costs associated with the mediation program.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees recommended by the County Manager, as well as selections made during Open Enrollment for Health and Dental Insurances.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

This Fund is supported by revenues based on Administrative Order # 2012-07, which permits the County to receive \$100 per residential foreclosure case filed with the Clerk of the Court, and an additional \$440 per case for mediation services.

There were no changes between the Recommended and Tentative Budgets.

136-HOMESTEAD FORECLOSURE MEDIATION FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Charges For Services	\$ 71,760	\$ 58,320	\$ 58,320	\$ 0	\$(13,440)
Miscellaneous Revenues	\$ 0	\$ 440	\$ 440	\$ 0	\$ 440
<u>Less 5% Statutory Reduction</u>	<u>\$(3,588)</u>	<u>\$(2,938)</u>	<u>\$(2,938)</u>	<u>\$ 0</u>	<u>\$ 650</u>
Subtotal:	\$ 68,172	\$ 55,822	\$ 55,822	\$ 0	\$(12,350)
<u>Fund Balance</u>	<u>\$ 71,503</u>	<u>\$ 66,072</u>	<u>\$ 66,072</u>	<u>\$ 0</u>	<u>\$(5,431)</u>
REVENUES TOTAL:	\$ 139,675	\$ 121,894	\$ 121,894	\$ 0	\$(17,781)
EXPENDITURES:					
Personal Services	\$ 55,858	\$ 58,846	\$ 60,369	\$ 1,523	\$ 4,511
<u>Operating Expenses</u>	<u>\$ 13,602</u>	<u>\$ 13,002</u>	<u>\$ 13,087</u>	<u>\$ 85</u>	<u>\$(515)</u>
Subtotal:	\$ 69,460	\$ 71,848	\$ 73,456	\$ 1,608	\$ 3,996
<u>Reserves - Restricted</u>	<u>\$ 70,215</u>	<u>\$ 50,046</u>	<u>\$ 48,438</u>	<u>\$(1,608)</u>	<u>\$(21,777)</u>
EXPENDITURES TOTAL:	\$ 139,675	\$ 121,894	\$ 121,894	\$ 0	\$(17,781)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 136 - HOMESTEAD FORECLOSURE MEDIATION FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	37,747	42,303	42,303	32,951	43,576	1,273
5130001 - Vacancy Factor	0	-740	-740	0	-763	-23
5160000 - Compensated Annual Leave	2,527	0	0	2,390	0	0
5170000 - Compensated Sick Leave	904	0	0	458	0	0
5210000 - Fica Taxes	3,059	3,236	3,236	2,679	3,334	98
5220000 - Retirement Contributions	3,022	3,181	3,181	3,506	5,779	2,598
5230000 - Health Insurance	6,746	7,288	7,288	6,167	7,831	543
5231000 - Life Insurance	48	40	40	44	41	1
5232000 - Dental Insurance	289	290	290	243	290	0
5233000 - Lt Disability Insurance	68	70	70	59	72	2
5233100 - St Disability Insurance	125	93	93	109	96	3
5240000 - Workers' Compensation	103	97	97	80	113	16
5250000 - Unemployment Compensation	295	0	0	0	0	0
Personal Services:	\$54,934	\$55,858	\$55,858	\$48,686	\$60,369	\$4,511
Operating Expenses:						
5310000 - Professional Services	10,800	10,500	10,500	7,950	10,500	0
5310006 - Legal Fees	0	0	0	300	0	0
5420000 - Freight & Postage Services	754	1,200	1,200	426	800	-400
5460000 - Repair & Maintenance Svcs	608	1,000	1,000	773	1,000	0
5490500 - Reimbursement Of Py Revenue	375	0	0	0	0	0
5490501 - OH-Workers' Compensation	197	248	248	248	313	65
5490503 - OH-Dental Insurance	93	46	46	46	52	6
5490504 - OH-Health Insurance	281	199	199	199	259	60
5490505 - OH-Life/AD&D, STD, LTD	80	109	109	109	63	-46
5511000 - Office Supplies	0	300	300	0	100	-200
Operating Expenses:	\$13,188	\$13,602	\$13,602	\$10,051	\$13,087	-\$515
Reserves - Restricted:						
5990070 - Reserves Restricted	0	70,215	84,930	0	48,438	-21,777
Reserves - Restricted:	\$0	\$70,215	\$84,930	\$0	\$48,438	-\$21,777
TOTAL EXPENDITURES:	\$68,121	\$139,675	\$154,390	\$58,737	\$121,894	-\$17,781

FUND 137 – HOME INVESTMENT PARTNERSHIP PROGRAM (HOME)

TRENDS & ISSUES

The Home Investment Partnership Program (HOME) is a federal block grant designed exclusively to create affordable housing for low-income households. It funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. The County entered into an Interlocal Agreement with the City of Kissimmee on May 19, 2014 regarding participation in the HOME Program. The original agreement is effective for a period of three federal fiscal years (2016, 2017, and 2018) commencing on October 1, 2015 and ending on September 30, 2018. This agreement has been automatically renewed as outlined in the original agreement, Section 11, for a term of three fiscal years commencing on October 1, 2018 and ending on September 30, 2021.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager which was offset by a reduction to Operating Expenses.**

REVENUES

The FY18 anticipated allocation from the Department of Housing Urban Development (HUD) is \$696,402. Additional revenue includes a Transfer In of \$53,598 from the General Fund to support the County's buy-in to bring total funding in line with the agreement (\$750,000).

There were no changes between the Recommended and Tentative Budgets.

137-HOME FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 1,253,629	\$ 696,402	\$ 696,402	\$ 0	\$(557,227)
Subtotal:	\$ 1,253,629	\$ 696,402	\$ 696,402	\$ 0	\$(557,227)
<u>Transfers In</u>	\$ 0	\$ 53,598	\$ 53,598	\$ 0	\$ 53,598
REVENUES TOTAL:	\$ 1,253,629	\$ 750,000	\$ 750,000	\$ 0	\$(503,629)
EXPENDITURES:					
Personal Services	\$ 41,876	\$ 28,281	\$ 29,009	\$ 728	\$(12,867)
Operating Expenses	\$ 663,828	\$ 436,591	\$ 435,863	\$(728)	\$(227,965)
<u>Grants and Aids</u>	\$ 547,925	\$ 285,128	\$ 285,128	\$ 0	\$(262,797)
Subtotal:	\$ 1,253,629	\$ 750,000	\$ 750,000	\$ 0	\$(503,629)
EXPENDITURES TOTAL:	\$ 1,253,629	\$ 750,000	\$ 750,000	\$ 0	\$(503,629)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 137 - HOME Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	17,615	31,711	31,711	13,873	21,778	-9,933
5130001 - Vacancy Factor	0	-555	-555	0	-381	174
5150300 - Class C Meals	2	0	0	15	0	0
5160000 - Compensated Annual Leave	114	0	0	471	0	0
5160020 - Compensated Admin Leave	114	0	0	374	0	0
5170000 - Compensated Sick Leave	34	0	0	928	0	0
5210000 - Fica Taxes	1,370	2,426	2,426	1,187	1,666	-760
5220000 - Retirement Contributions	1,317	2,385	2,385	1,190	1,724	-661
5230000 - Health Insurance	2,636	5,466	5,466	2,696	3,916	-1,550
5231000 - Life Insurance	19	30	30	19	21	-9
5232000 - Dental Insurance	120	217	217	106	145	-72
5233000 - Lt Disability Insurance	28	53	53	26	36	-17
5233100 - St Disability Insurance	51	70	70	48	48	-22
5240000 - Workers' Compensation	214	73	73	36	56	-17
Personal Services:	\$23,632	\$41,876	\$41,876	\$20,968	\$29,009	-\$12,867
Operating Expenses:						
5310000 - Professional Services	2,500	7,500	7,500	0	5,000	-2,500
5400000 - Travel And Per Diem	0	3,000	3,000	0	2,000	-1,000
5420000 - Freight & Postage Services	0	100	100	0	100	0
5488000 - Promotional-ads/media Buys	1,212	7,000	7,000	1,031	3,074	-3,926
5490000 - Oth Current Chgs & Obligations	421,530	641,928	641,928	201,600	422,589	-219,339
5511000 - Office Supplies	0	1,200	1,200	0	1,000	-200
5521000 - Gas & Oil	0	300	300	0	300	0
5540000 - Books,pubs,subs & Memberships	0	300	300	0	300	0
5550000 - Training	0	2,500	2,500	0	1,500	-1,000
Operating Expenses:	\$425,242	\$663,828	\$663,828	\$202,631	\$435,863	-\$227,965
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	442,454	442,454	0	179,571	-262,883
5811000-Aids To Gov't Agencies	0	105,471	105,471	0	105,557	86
Grants and Aids:	\$0	\$547,925	\$547,925	\$0	\$285,128	-\$262,797
TOTAL EXPENDITURES:	\$448,874	\$1,253,629	\$1,253,629	\$223,600	\$750,000	-\$503,629

FUND 139 – CRIMINAL JUSTICE TRAINING FUND

TRENDS & ISSUES

Funding provides training to criminal justice personnel as requested by the Sheriff and approved by the BOCC. Overall, the FY18 Budget represents a decrease of 24.17% from the FY17 Adopted Budget.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenues are based on an additional \$2, which is levied on traffic fines and collected by the Clerk of the Circuit Court. These revenues are estimated to decrease of 34% in judgments, fines and forfeitures compared to the FY17 Adopted Budget.

There were no changes between the Recommended and Tentative Budgets.

139-CRIMINAL JUSTICE TRAINING SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Judgment, Fines & Forfeits	\$ 100,283	\$ 66,585	\$ 66,585	\$ 0	\$(33,698)
<u>Less 5% Statutory Reduction</u>	<u>\$(5,014)</u>	<u>\$(3,329)</u>	<u>\$(3,329)</u>	<u>\$ 0</u>	<u>\$ 1,685</u>
Subtotal:	\$ 95,269	\$ 63,256	\$ 63,256	\$ 0	\$(32,013)
<u>Fund Balance</u>	<u>\$ 13,977</u>	<u>\$ 19,583</u>	<u>\$ 19,583</u>	<u>\$ 0</u>	<u>\$ 5,606</u>
REVENUES TOTAL:	<u>\$ 109,246</u>	<u>\$ 82,839</u>	<u>\$ 82,839</u>	<u>\$ 0</u>	<u>\$(26,407)</u>
EXPENDITURES:					
<u>Transfers Out</u>	<u>\$ 109,246</u>	<u>\$ 82,839</u>	<u>\$ 82,839</u>	<u>\$ 0</u>	<u>\$(26,407)</u>
EXPENDITURES TOTAL:	<u>\$ 109,246</u>	<u>\$ 82,839</u>	<u>\$ 82,839</u>	<u>\$ 0</u>	<u>\$(26,407)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 139 - CRIMINAL JUSTICE TRAINING FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	100,317	109,246	101,508	57,079	82,839	-26,407
Transfers Out:	\$100,317	\$109,246	\$101,508	\$57,079	\$82,839	-\$26,407
TOTAL EXPENDITURES:	\$100,317	\$109,246	\$101,508	\$57,079	\$82,839	-\$26,407

FUND 141 – BOATING IMPROVEMENT FUND

TRENDS & ISSUES

This Fund accounts for boat registration fees collected by the State and remitted to the County for boating improvements. Vessel owners are required to pay an annual state registration fee, and the amount of such fee varies by vessel class. A portion of the state registration fees is derived from recreational vessels only and then distributed to county governments for expenditure on a variety of recreational boating-relating purposes. (Sections 328.66 and 328.72, Florida Statutes)

Changes between the Recommended and Tentative Budgets include:

- **Transfers Out increased based on the updated Cost Allocation Plan which was offset by a reduction to Reserves.**

REVENUES

Revenues are derived from boat registration fees collected by the State. For FY18, estimated revenue is based on revenue collection trends.

There were no changes between the Recommended and Tentative Budgets.

141-BOATING IMPROVEMENT FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Permits, Fees & Special Assessments	\$ 52,000	\$ 102,934	\$ 102,934	\$ 0	\$ 50,934
Miscellaneous Revenues	\$ 0	\$ 10,374	\$ 10,374	\$ 0	\$ 10,374
Less 5% Statutory Reduction	\$(2,600)	\$(5,666)	\$(5,666)	\$ 0	\$(3,066)
Subtotal:	\$ 49,400	\$ 107,642	\$ 107,642	\$ 0	\$ 58,242
Fund Balance	\$ 378,681	\$ 127,106	\$ 127,106	\$ 0	\$(251,575)
REVENUES TOTAL:	\$ 428,081	\$ 234,748	\$ 234,748	\$ 0	\$(193,333)
EXPENDITURES:					
Operating Expenses	\$ 32,300	\$ 0	\$ 0	\$ 0	\$(32,300)
Capital Outlay	\$ 283,613	\$ 0	\$ 0	\$ 0	\$(283,613)
Subtotal:	\$ 315,913	\$ 0	\$ 0	\$ 0	\$(315,913)
Transfers Out	\$ 6,560	\$ 6,560	\$ 8,462	\$ 1,902	\$ 1,902
Reserves - Operating	\$ 6,000	\$ 0	\$ 0	\$ 0	\$(6,000)
Reserves - Capital	\$ 99,608	\$ 228,188	\$ 226,286	\$(1,902)	\$ 126,678
EXPENDITURES TOTAL:	\$ 428,081	\$ 234,748	\$ 234,748	\$ 0	\$(193,333)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 141 - BOATING IMPROVEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5460000 - Repair & Maintenance Svcs	0	32,300	32,300	0	0	-32,300
Operating Expenses:	\$0	\$32,300	\$32,300	\$0	\$0	-\$32,300
Capital Outlay:						
5650000 - Construction In Progress	18,606	283,613	286,538	0	0	-283,613
Capital Outlay:	\$18,606	\$283,613	\$286,538	\$0	\$0	-\$283,613
Transfers Out:						
5910001 - Tran Out-general Fund	3,764	6,560	6,560	6,560	8,462	1,902
Transfers Out:	\$3,764	\$6,560	\$6,560	\$6,560	\$8,462	\$1,902
Reserves - Operating:						
5990010 - Reserve For Cash	0	6,000	6,000	0	0	-6,000
Reserves - Operating:	\$0	\$6,000	\$6,000	\$0	\$0	-\$6,000
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	99,608	131,646	0	226,286	126,678
Reserves - Capital:	\$0	\$99,608	\$131,646	\$0	\$226,286	\$126,678
TOTAL EXPENDITURES:	\$22,370	\$428,081	\$463,044	\$6,560	\$234,748	-\$193,333

FUND 142 –MOBILITY FEE EAST DISTRICT FUND

TRENDS & ISSUES

On March 16, 2015, the BOCC adopted Ordinance #2015-22 relating to the imposition of Mobility Fees. The intent of the Mobility Fee is to eliminate transportation concurrency, proportionate share and impact fees and to enact a streamlined, simplified mitigation mechanism process to allow greater flexibility in funding multimodal transportation improvements. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the East District.

Included in Capital Outlay are FY18 projects, which have been prioritized to reflect available funding and include the following projects: Neptune Road Phases III & IV and Simpson Road Phases II and III.

Changes between the Recommended and Tentative Budgets are as follows:

- **Capital Outlay decreased due to a reduction in the project costs for Simpson Road Phase III which was offset by a reduction to Reserves.**

REVENUES

Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy.

There were no changes between the Recommended and Tentative Budgets.

142 - MOBILITY FEE EAST ZONE SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Permits, Fees & Special Assessments	\$ 1,363,975	\$ 1,098,163	\$ 1,098,163	\$ 0	\$(265,812)
<u>Less 5% Statutory Reduction</u>	<u>\$(68,199)</u>	<u>\$(54,908)</u>	<u>\$(54,908)</u>	<u>\$ 0</u>	<u>\$ 13,291</u>
Subtotal:	\$ 1,295,776	\$ 1,043,255	\$ 1,043,255	\$ 0	\$(252,521)
<u>Fund Balance</u>	<u>\$ 0</u>	<u>\$ 1,338,928</u>	<u>\$ 1,338,928</u>	<u>\$ 0</u>	<u>\$ 1,338,928</u>
REVENUES TOTAL:	<u>\$ 1,295,776</u>	<u>\$ 2,382,183</u>	<u>\$ 2,382,183</u>	<u>\$ 0</u>	<u>\$ 1,086,407</u>
EXPENDITURES:					
<u>Capital Outlay</u>	<u>\$ 1,295,776</u>	<u>\$ 2,311,926</u>	<u>\$ 1,961,926</u>	<u>\$(350,000)</u>	<u>\$ 666,150</u>
Subtotal:	\$ 1,295,776	\$ 2,311,926	\$ 1,961,926	\$(350,000)	\$ 666,150
<u>Reserves - Capital</u>	<u>\$ 0</u>	<u>\$ 70,257</u>	<u>\$ 420,257</u>	<u>\$ 350,000</u>	<u>\$ 420,257</u>
EXPENDITURES TOTAL:	<u>\$ 1,295,776</u>	<u>\$ 2,382,183</u>	<u>\$ 2,382,183</u>	<u>\$ 0</u>	<u>\$ 1,086,407</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 142 - MOBILITY FEE EAST ZONE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	1,295,776	1,295,776	0	1,961,926	666,150
Capital Outlay:	\$0	\$1,295,776	\$1,295,776	\$0	\$1,961,926	\$666,150
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	881,191	0	420,257	420,257
Reserves - Capital:	\$0	\$0	\$881,191	\$0	\$420,257	\$420,257
TOTAL EXPENDITURES:	\$0	\$1,295,776	\$2,176,967	\$0	\$2,382,183	\$1,086,407

FUND 143 –MOBILITY FEE WEST DISTRICT FUND

TRENDS & ISSUES

On March 16, 2015, the BOCC adopted Ordinance #2015-22 relating to the imposition of Mobility Fees. The intent of the Mobility Fee is to eliminate transportation concurrency, proportionate share and impact fees and to enact a streamlined, simplified mitigation mechanism process to allow greater flexibility in funding multimodal transportation improvements. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the West District.

Changes between the Recommended and Tentative Budgets are as follows:

- **Capital Outlay decreased due to adjustments to estimated project costs and re-allocating a project to FY19. These changes were offset by an adjustment to Reserves for Capital.**

REVENUES

Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy. To control the use of funds, the expense account will not be available until revenues are received.

There were no changes between the Recommended and Tentative Budgets.

143 - MOBILITY FEE WEST ZONE SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Permits, Fees & Special Assessments	\$ 7,729,194	\$ 9,588,766	\$ 9,588,766	\$ 0	\$ 1,859,572
Less 5% Statutory Reduction	\$(386,460)	\$(479,438)	\$(479,438)	\$ 0	\$(92,978)
Subtotal:	\$ 7,342,734	\$ 9,109,328	\$ 9,109,328	\$ 0	\$ 1,766,594
Fund Balance	\$ 3,899,968	\$ 3,344,267	\$ 3,344,267	\$ 0	\$(555,701)
REVENUES TOTAL:	\$ 11,242,702	\$ 12,453,595	\$ 12,453,595	\$ 0	\$ 1,210,893
EXPENDITURES:					
Operating Expenses	\$ 500,000	\$ 0	\$ 0	\$ 0	\$(500,000)
Capital Outlay	\$ 8,306,185	\$ 9,410,325	\$ 2,789,850	\$(6,620,475)	\$(5,516,335)
Subtotal:	\$ 8,806,185	\$ 9,410,325	\$ 2,789,850	\$(6,620,475)	\$(6,016,335)
Reserves - Operating	\$ 536,549	\$ 0	\$ 0	\$ 0	\$(536,549)
Reserves - Capital	\$ 1,899,968	\$ 3,043,270	\$ 9,663,745	\$ 6,620,475	\$ 7,763,777
EXPENDITURES TOTAL:	\$ 11,242,702	\$ 12,453,595	\$ 12,453,595	\$ 0	\$ 1,210,893

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 143 - MOBILITY FEE WEST ZONE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	500,000	500,000	9,820	0	-500,000
5490500 - Reimbursement Of Py Revenue	0	0	0	43,929	0	0
Operating Expenses:	\$0	\$500,000	\$500,000	\$53,749	\$0	-\$500,000
Capital Outlay:						
5650000 - Construction In Progress	0	8,306,185	8,306,185	0	2,789,850	-5,516,335
Capital Outlay:	\$0	\$8,306,185	\$8,306,185	\$0	\$2,789,850	-\$5,516,335
Reserves - Operating:						
5990010 - Reserve For Cash	0	26,828	26,828	0	0	-26,828
5990020 - Reserve For Contingency	0	509,721	509,721	0	0	-509,721
Reserves - Operating:	\$0	\$536,549	\$536,549	\$0	\$0	-\$536,549
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,899,968	1,570,322	0	9,663,745	7,763,777
Reserves - Capital:	\$0	\$1,899,968	\$1,570,322	\$0	\$9,663,745	\$7,763,777
TOTAL EXPENDITURES:	\$0	\$11,242,702	\$10,913,056	\$53,749	\$12,453,595	\$1,210,893

FUND 145 – RED LIGHT CAMERAS

TRENDS & ISSUES

On January 6, 2014, the BOCC adopted Ordinance #2014-24 amending Part II of the County Code of Ordinances by replacing Chapter 11, entitled “Intersection Safety”, to implement the Mark Wandall Traffic Safety Program. The program calls for the Osceola County Sheriff and his designees to enforce Florida Statutes Chapter 316 and allow for the use of a Local Hearing Officer and future camera relocation. The purpose and intent of Chapter 11 is to specifically authorize the use of traffic infraction detectors within unincorporated Osceola County. Subsequent Resolutions #14-012R and #14-013R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the safety act.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Resolution #11-012R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the Mark Wandall Traffic Safety Act. The resolution outlines the use of the revenues generated by the enforcement of red light violations. Revenues will cover all costs incurred by the operation and enforcement of the safety act, improve intersections where safety may be enhanced, improve/enhance new traffic signals, signal retiming, turn lane modifications and additions, signage, pavement marking, education programs, bicycle and pedestrian facilities, sidewalks and street lighting.

There were no changes between the Recommended and Tentative Budgets.

145 - RED LIGHT CAMERAS SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Judgment, Fines & Forfeits	\$ 532,737	\$ 523,302	\$ 523,302	\$ 0	\$(9,435)
<u>Less 5% Statutory Reduction</u>	<u>\$(26,637)</u>	<u>\$(26,165)</u>	<u>\$(26,165)</u>	<u>\$ 0</u>	<u>\$ 472</u>
Subtotal:	\$ 506,100	\$ 497,137	\$ 497,137	\$ 0	\$(8,963)
<u>Fund Balance</u>	<u>\$ 0</u>	<u>\$ 23,952</u>	<u>\$ 23,952</u>	<u>\$ 0</u>	<u>\$ 23,952</u>
REVENUES TOTAL:	<u>\$ 506,100</u>	<u>\$ 521,089</u>	<u>\$ 521,089</u>	<u>\$ 0</u>	<u>\$ 14,989</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 457,000</u>	<u>\$ 517,000</u>	<u>\$ 517,000</u>	<u>\$ 0</u>	<u>\$ 60,000</u>
Subtotal:	\$ 457,000	\$ 517,000	\$ 517,000	\$ 0	\$ 60,000
<u>Reserves - Operating</u>	<u>\$ 49,100</u>	<u>\$ 4,089</u>	<u>\$ 4,089</u>	<u>\$ 0</u>	<u>\$(45,011)</u>
EXPENDITURES TOTAL:	<u>\$ 506,100</u>	<u>\$ 521,089</u>	<u>\$ 521,089</u>	<u>\$ 0</u>	<u>\$ 14,989</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 145 - Red Light Cameras

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	460,512	432,000	432,000	412,524	492,000	60,000
5420000 - Freight & Postage Services	0	25,000	25,000	13,598	25,000	0
Operating Expenses:	\$460,512	\$457,000	\$457,000	\$426,121	\$517,000	\$60,000
Reserves - Operating:						
5990010 - Reserve For Cash	0	49,100	49,518	0	4,089	-45,011
Reserves - Operating:	\$0	\$49,100	\$49,518	\$0	\$4,089	-\$45,011
TOTAL EXPENDITURES:	\$460,512	\$506,100	\$506,518	\$426,121	\$521,089	\$14,989

FUND 146 – TDT REVENUE BONDS SERIES 2016 (RIDA PHASE II)

TRENDS & ISSUES

This Fund was established in the FY 2016 Final Amendment from the proceeds of the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2016, to provide funding for the County's portion of the construction costs and pre-paid rent for the RIDA Convention Center Phase II.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The primary revenue source for this Fund is fund balance.

There were no changes between the Recommended and Tentative Budgets.

146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
<u>REVENUES:</u>					
Other Sources	\$ 15,937,500	\$ 0	\$ 0	\$ 0	\$(15,937,500)
Fund Balance	\$ 0	\$ 1,124,395	\$ 1,124,395	\$ 0	\$ 1,124,395
REVENUES TOTAL:	<u>\$ 15,937,500</u>	<u>\$ 1,124,395</u>	<u>\$ 1,124,395</u>	<u>\$ 0</u>	<u>\$(14,813,105)</u>
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 15,937,500	\$ 0	\$ 0	\$ 0	\$(15,937,500)
Subtotal:	<u>\$ 15,937,500</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(15,937,500)</u>
Reserves - Capital	\$ 0	\$ 1,124,395	\$ 1,124,395	\$ 0	\$ 1,124,395
EXPENDITURES TOTAL:	<u>\$ 15,937,500</u>	<u>\$ 1,124,395</u>	<u>\$ 1,124,395</u>	<u>\$ 0</u>	<u>\$(14,813,105)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 146 - TDT RIDA Phase II Tax Bond 2016

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	3,628,555	15,937,500	16,544,202	10,212,413	0	-15,937,500
Capital Outlay:	\$3,628,555	\$15,937,500	\$16,544,202	\$10,212,413	\$0	-\$15,937,500
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	1,114,667	0	1,124,395	1,124,395
Reserves - Capital:	\$0	\$0	\$1,114,667	\$0	\$1,124,395	\$1,124,395
TOTAL EXPENDITURES:	\$3,628,555	\$15,937,500	\$17,658,869	\$10,212,413	\$1,124,395	-\$14,813,105

FUND 148 – THE BUILDING FUND

TRENDS & ISSUES

The Building & Permitting Office protects the health and safety of the public by providing the best possible building permit service and by administering and enforcing various building codes and technical standards while preparing for the future growth of Osceola County. The Building & Permitting Office is a part of the Building Fund which is managed by the Community Development Department. The Building Fund is comprised of Community Development Projects (1400), Customer Resources (1450) Building and Permitting (1452) and IT Applications Support (1246).

Changes between the Recommended and Tentative Budgets include:

- **Personal Services increased due to the addition of 2 Commercial Inspector positions, the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager, as well as selections made during Open Enrollment for Health and Dental Insurances.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurances and Overhead allocations.**
- **Capital Outlay increased for costs associated with the Fleet Storage Tank Replacement Project.**
- **Transfers Out decreased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

Pursuant to F.S. 125.56(1) counties may enforce the Florida Building Code as provided in ss. 553.80, 633.022 and 633.025 and adopt local technical amendments in order to provide for the safe construction, erection, alteration, repair, securing and demolition of any building within its territory. Pursuant to F.S. 125.56(2) and F.S. 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. Additionally, F.S. 125.56(2) provides for authorization for the Board to develop a schedule of inspection fees for such purpose.

There were no changes between the Recommended and Tentative Budgets.

148-BUILDING FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Permits, Fees & Special Assessments	\$ 5,694,840	\$ 7,548,720	\$ 7,548,720	\$ 0	\$ 1,853,880
Charges For Services	\$ 128,759	\$ 137,600	\$ 137,600	\$ 0	\$ 8,841
Miscellaneous Revenues	\$ 57,431	\$ 105,289	\$ 105,289	\$ 0	\$ 47,858
Less 5% Statutory Reduction	\$(294,052)	\$(389,580)	\$(389,580)	\$ 0	\$(95,528)
Subtotal:	\$ 5,586,978	\$ 7,402,029	\$ 7,402,029	\$ 0	\$ 1,815,051
Fund Balance	\$ 12,185,268	\$ 12,915,720	\$ 12,915,720	\$ 0	\$ 730,452
REVENUES TOTAL:	\$ 17,772,246	\$ 20,317,749	\$ 20,317,749	\$ 0	\$ 2,545,503
EXPENDITURES:					
Personal Services	\$ 2,886,660	\$ 3,105,886	\$ 3,398,243	\$ 292,357	\$ 511,583
Operating Expenses	\$ 439,929	\$ 887,891	\$ 908,335	\$ 20,444	\$ 468,406
Capital Outlay	\$ 1,850,136	\$ 230,812	\$ 285,782	\$ 54,970	\$(1,564,354)
Subtotal:	\$ 5,176,725	\$ 4,224,589	\$ 4,592,360	\$ 367,771	\$(584,365)
Transfers Out	\$ 327,132	\$ 355,257	\$ 347,968	\$(7,289)	\$ 20,836
Reserves - Operating	\$ 758,954	\$ 883,716	\$ 925,758	\$ 42,042	\$ 166,804
Reserves - Capital	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 0
Reserves - Stability	\$ 10,009,435	\$ 13,354,187	\$ 12,951,663	\$(402,524)	\$ 2,942,228
EXPENDITURES TOTAL:	\$ 17,772,246	\$ 20,317,749	\$ 20,317,749	\$ 0	\$ 2,545,503

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

148 BUILDING FUND SUMMARY

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,785,831	2,141,642	2,141,642	1,650,489	2,462,201	320,559
5120002 - Disaster Relief	0	0	0	2,472	0	0
5130001 - Vacancy Factor	0	-37,479	-37,479	0	-43,085	-5,606
5140000 - Overtime	3,513	0	0	8,085	0	0
5150300 - Class C Meals	0	0	0	46	0	0
5160000 - Compensated Annual Leave	106,693	0	0	95,982	0	0
5160010 - Compensated Ann Leave Payoff	8,080	0	0	12,696	0	0
5160020 - Compensated Admin Leave	12,209	0	0	14,369	0	0
5170000 - Compensated Sick Leave	58,356	0	0	62,584	0	0
5170010 - Compensated Sick Leave Payoff	6,654	0	0	3,981	0	0
5210000 - Fica Taxes	146,480	163,825	163,825	137,079	188,363	24,538
5220000 - Retirement Contributions	161,410	179,782	179,782	151,862	211,296	31,514
5230000 - Health Insurance	316,913	382,392	382,392	315,343	517,883	135,491
5231000 - Life Insurance	2,286	2,011	2,011	2,199	2,312	301
5232000 - Dental Insurance	10,057	10,539	10,539	8,870	12,362	1,823
5233000 - Lt Disability Insurance	3,173	3,542	3,542	2,944	4,053	511
5233100 - St Disability Insurance	5,862	4,712	4,712	5,438	5,418	706
5240000 - Workers' Compensation	27,542	35,694	35,694	25,449	37,440	1,746
Personal Services:	\$2,655,058	\$2,886,660	\$2,886,660	\$2,499,888	\$3,398,243	\$511,583
Operating Expenses:						
5310000 - Professional Services	500	5,000	15,286	6,120	75,000	70,000
5340000 - Other Contractual Services	34,946	42,164	193,364	57,077	344,652	302,488
5400000 - Travel And Per Diem	3,062	7,840	7,840	4,947	9,756	1,916
5410000 - Communications	15,550	14,331	14,331	15,817	21,933	7,602
5420000 - Freight & Postage Services	946	1,334	1,334	850	1,334	0
5440000 - Rentals And Leases	0	0	2,871	1,954	21,969	21,969
5450000 - Insurance	13,900	17,635	17,635	17,635	19,550	1,915
5450502 - Insurance Claims - Prop & Casualty	470	470	470	470	0	-470
5460000 - Repair & Maintenance Svcs	168,158	191,170	192,092	181,330	232,881	41,711
5462000 - Rep & Maint-automotive	16,359	10,440	10,440	13,825	13,224	2,784
5470000 - Printing And Binding	621	1,379	1,379	2,084	1,794	415
5490000 - Oth Current Chgs & Obligations	13,198	29,400	29,400	17,900	29,400	0
5490011 - Cash over/shorts	-1	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	1,407	0	0
5490501 - OH-Workers' Compensation	7,219	9,832	9,832	9,832	14,443	4,611
5490502 - OH-Property & Liability Insurance	1,845	2,678	2,678	2,678	1,735	-943
5490503 - OH-Dental Insurance	3,410	1,822	1,822	1,822	2,398	576
5490504 - OH-Health Insurance	10,299	7,892	7,892	7,892	11,951	4,059
5490505 - OH-Life/AD&D, STD, LTD	2,932	4,320	4,320	4,320	2,908	-1,412
5490510 - Fleet Overhead	0	0	0	0	1,053	1,053
5511000 - Office Supplies	5,411	5,950	5,950	2,797	6,750	800
5512000 - Office Equipment	274	3,500	3,500	3,276	7,900	4,400
5520000 - Operating Supplies	6,714	11,135	11,135	11,408	13,838	2,703
5520010 - Computer Software	0	0	201	0	0	0
5520011 - Computer Software, SAAS	0	0	5,665	0	0	0
5520020 - Computer Hardware, Non-Capital	1,567	1,800	1,800	1,300	0	-1,800
5520021 - Computer Hardware, Operating	584	0	0	922	0	0
5521000 - Gas & Oil	33,376	37,842	37,842	31,093	40,799	2,957

148 BUILDING FUND SUMMARY

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540000 - Books,pubs,subs & Memberships	5,775	11,650	11,650	6,586	11,887	237
5550000 - Training	13,002	20,345	20,345	9,428	21,180	835
Operating Expenses:	\$360,118	\$439,929	\$611,074	\$414,769	\$908,335	\$468,406
Capital Outlay:						
5640000 - Machinery & Equipment	1,092	0	0	0	25,600	25,600
5640020 - Computer Hardware, Capital	9,828	0	23,022	20,995	2,470	2,470
5640100 - Vehicles	52,638	0	0	0	0	0
5650000 - Construction In Progress	949,654	1,850,136	1,958,001	777,892	257,712	-1,592,424
Capital Outlay:	\$1,013,212	\$1,850,136	\$1,981,023	\$798,887	\$285,782	-\$1,564,354
Transfers Out:						
5910001 - Tran Out-general Fund	386,864	327,132	327,132	327,132	347,968	20,836
5910510 - Tran Out Fleet	1,999	0	5,446	5,446	0	0
Transfers Out:	\$388,863	\$327,132	\$332,578	\$332,578	\$347,968	\$20,836
Reserves - Operating:						
5990010 - Reserve For Cash	0	608,954	608,954	0	775,758	166,804
5990020 - Reserve For Contingency	0	150,000	150,000	0	150,000	0
Reserves - Operating:	\$0	\$758,954	\$758,954	\$0	\$925,758	\$166,804
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	1,500,000	1,500,000	0	1,500,000	0
Reserves - Capital:	\$0	\$1,500,000	\$1,500,000	\$0	\$1,500,000	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	10,009,435	10,611,186	0	12,951,663	2,942,228
Reserves - Stability:	\$0	\$10,009,435	\$10,611,186	\$0	\$12,951,663	\$2,942,228
TOTAL EXPENDITURES:	\$4,417,251	\$17,772,246	\$18,681,475	\$4,046,122	\$20,317,749	\$2,545,503

FUND 149 – EAST U.S. 192 CRA

TRENDS & ISSUES

On June 2, 2012, the Board of County Commissioners approved Ordinance No. 12-15 which created the East U.S. 192 CRA (Community Redevelopment Area). The East U.S. 192 CRA is funded by increment tax revenues received based on taxable value within the Redevelopment Area and will be used for community redevelopment purposes as provided in the Redevelopment Plans or any amendments or modifications thereto as provided by law.

This budget does not support Personal Services.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers Out increased based on the updated Cost Allocation Plan and was offset by a reduction to Reserves.**

REVENUES

The calculation of the revenue generated in the redevelopment boundary is as follows:

62% of the difference between:

- The amount of Ad Valorem Taxes levied each year by each taxing authority, exclusive of any amount from any debt service millage, on taxable real property contained within the geographical boundaries of the East U.S. 192 Community Redevelopment District.
- The amount of Ad Valorem Taxes which would have been produced by the rate upon which the tax is levied each year by or for each taxing authority, exclusive of any debt service millage, upon the total of the assessed value of the taxable real property in the East U.S. 192 Community Redevelopment Area, as shown upon the most recent assessment roll used in connection with the taxation of such property by each taxing authority prior to the effective date of the ordinance.

There were no changes between the Recommended and Tentative Budgets.

149-EAST 192 CRA SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Miscellaneous Revenues	\$ 0	\$ 1,100	\$ 1,100	\$ 0	\$ 1,100
Less 5% Statutory Reduction	\$ 0	\$(55)	\$(55)	\$ 0	\$(55)
Subtotal:	\$ 0	\$ 1,045	\$ 1,045	\$ 0	\$ 1,045
Transfers In	\$ 189,064	\$ 351,195	\$ 351,195	\$ 0	\$ 162,131
Fund Balance	\$ 101,556	\$ 124,548	\$ 124,548	\$ 0	\$ 22,992
REVENUES TOTAL:	\$ 290,620	\$ 476,788	\$ 476,788	\$ 0	\$ 186,168
EXPENDITURES:					
Operating Expenses	\$ 61,546	\$ 248,985	\$ 248,985	\$ 0	\$ 187,439
Subtotal:	\$ 61,546	\$ 248,985	\$ 248,985	\$ 0	\$ 187,439
Transfers Out	\$ 2,367	\$ 2,367	\$ 4,317	\$ 1,950	\$ 1,950
Reserves - Operating	\$ 176,707	\$ 41,892	\$ 42,217	\$ 325	\$(134,490)
Reserves - Restricted	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	\$ 0
Reserves - Stability	\$ 0	\$ 133,544	\$ 131,269	\$(2,275)	\$ 131,269
EXPENDITURES TOTAL:	\$ 290,620	\$ 476,788	\$ 476,788	\$ 0	\$ 186,168

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 149 - EAST 192 CRA

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	154,000	0	0	53,463	20,000	20,000
5400000 - Travel And Per Diem	865	515	515	0	515	0
5410000 - Communications	0	0	0	0	700	700
5430000 - Utility Services	0	0	0	0	25,200	25,200
5460000 - Repair & Maintenance Svcs	0	0	0	0	200,000	200,000
5470000 - Printing And Binding	0	0	0	0	500	500
5490000 - Oth Current Chgs & Obligations	537	58,731	99,743	19,767	400	-58,331
5540000 - Books,pubs,subs & Memberships	0	420	420	495	670	250
5541000 - Registration Fees	0	0	0	495	1,000	1,000
5550000 - Training	990	1,880	1,880	0	0	-1,880
Operating Expenses:	\$156,392	\$61,546	\$102,558	\$74,220	\$248,985	\$187,439
Transfers Out:						
5910001 - Tran Out-general Fund	810	2,367	2,367	2,367	4,317	1,950
Transfers Out:	\$810	\$2,367	\$2,367	\$2,367	\$4,317	\$1,950
Reserves - Operating:						
5990010 - Reserve For Cash	0	0	0	0	42,217	42,217
5990050 - Res For Other - Undesignated	0	176,707	0	0	0	-176,707
Reserves - Operating:	\$0	\$176,707	\$0	\$0	\$42,217	-\$134,490
Reserves - Restricted:						
5990070 - Reserves Restricted	0	50,000	50,000	0	50,000	0
Reserves - Restricted:	\$0	\$50,000	\$50,000	\$0	\$50,000	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	0	148,593	0	131,269	131,269
Reserves - Stability:	\$0	\$0	\$148,593	\$0	\$131,269	\$131,269
TOTAL EXPENDITURES:	\$157,202	\$290,620	\$303,518	\$76,587	\$476,788	\$186,168

FUND 150 – WEST 192 DEVELOPMENT AUTHORITY

TRENDS & ISSUES

On September 10, 2012, the Board of County Commissioners approved Ordinance 12-23 which created the West 192 Development Authority. The West 192 Development Authority is funded by increment tax revenues received based on taxable value within the Development Area and will be used for community development purposes.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**
- **Transfers Out increased based on the updated Cost Allocation Plan**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The calculation of the revenue generated in the redevelopment boundary is as follows:

95% of the difference between:

- The amount of Ad Valorem Taxes levied each year by each taxing authority, exclusive of any amount from any debt service millage, on taxable real property contained within the geographical boundaries of the West 192 Development Authority.
- The amount of Ad Valorem taxes which would have been produced by the rate upon which the tax is levied each year by or for each taxing authority, exclusive of any debt service millage, upon the total of the assessed value of the taxable real property in the West 192 Development Authority, as shown upon the most recent assessment roll used in connection with the taxation of such property by each taxing authority prior to the effective date of the Ordinance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenue Projections were revised which resulted in a decrease to Fund Balance.**

150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Miscellaneous Revenues	\$ 5,203	\$ 22,198	\$ 22,198	\$ 0	\$ 16,995
Less 5% Statutory Reduction	\$(260)	\$(1,110)	\$(1,110)	\$ 0	\$(850)
Subtotal:	\$ 4,943	\$ 21,088	\$ 21,088	\$ 0	\$ 16,145
Transfers In	\$ 2,550,693	\$ 4,092,089	\$ 4,092,089	\$ 0	\$ 1,541,396
Fund Balance	\$ 633,864	\$ 2,020,212	\$ 1,608,160	\$(412,052)	\$ 974,296
REVENUES TOTAL:	\$ 3,189,500	\$ 6,133,389	\$ 5,721,337	\$(412,052)	\$ 2,531,837
EXPENDITURES:					
Personal Services	\$ 350,526	\$ 355,119	\$ 404,040	\$ 48,921	\$ 53,514
Operating Expenses	\$ 2,279,103	\$ 4,046,387	\$ 4,047,061	\$ 674	\$ 1,767,958
Capital Outlay	\$ 3,000	\$ 515,000	\$ 515,000	\$ 0	\$ 512,000
Subtotal:	\$ 2,632,629	\$ 4,916,506	\$ 4,966,101	\$ 49,595	\$ 2,333,472
Transfers Out	\$ 30,414	\$ 30,414	\$ 55,549	\$ 25,135	\$ 25,135
Reserves - Operating	\$ 526,457	\$ 1,186,469	\$ 699,687	\$(486,782)	\$ 173,230
EXPENDITURES TOTAL:	\$ 3,189,500	\$ 6,133,389	\$ 5,721,337	\$(412,052)	\$ 2,531,837

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 150 - WEST 192 DEVELOPMENT AUTHORITY

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	165,928	262,150	262,150	185,355	293,858	31,708
5130001 - Vacancy Factor	0	-4,588	-4,588	0	-5,141	-553
5140000 - Overtime	150	0	0	263	0	0
5140002 - Overtime- Code Enforcement	239	0	0	248	0	0
5150020 - FTO Training	10	0	0	0	0	0
5160000 - Compensated Annual Leave	5,970	0	0	11,177	0	0
5160020 - Compensated Admin Leave	1,403	0	0	629	0	0
5170000 - Compensated Sick Leave	2,238	0	0	2,506	0	0
5210000 - Fica Taxes	12,508	20,055	20,055	14,473	22,478	2,423
5220000 - Retirement Contributions	16,335	26,951	26,951	18,022	31,010	4,059
5230000 - Health Insurance	28,111	41,188	41,188	34,812	56,293	15,105
5231000 - Life Insurance	201	245	245	245	277	32
5232000 - Dental Insurance	717	1,144	1,144	913	1,274	130
5233000 - Lt Disability Insurance	280	432	432	330	485	53
5233100 - St Disability Insurance	516	576	576	609	646	70
5240000 - Workers' Compensation	1,841	2,373	2,373	2,030	2,860	487
Personal Services:	\$236,447	\$350,526	\$350,526	\$271,610	\$404,040	\$53,514
Operating Expenses:						
5310000 - Professional Services	654,959	2,225,000	4,219,567	2,700,665	3,975,000	1,750,000
5340000 - Other Contractual Services	322	530	530	458	530	0
5400000 - Travel And Per Diem	550	12,900	12,900	9,059	12,000	-900
5410000 - Communications	1,393	3,045	3,045	2,852	3,728	683
5420000 - Freight & Postage Services	235	1,000	1,000	49	6,000	5,000
5462000 - Rep & Maint-automotive	0	1,900	1,900	38	1,200	-700
5470000 - Printing And Binding	1,804	3,000	3,000	297	10,000	7,000
5480000 - Promotional Activities	360	10,000	10,000	1,820	15,000	5,000
5490000 - Oth Current Chgs & Obligations	0	0	0	410	60	60
5490501 - OH-Workers' Compensation	699	980	980	980	1,378	398
5490503 - OH-Dental Insurance	331	180	180	180	229	49
5490504 - OH-Health Insurance	998	786	786	786	1,138	352
5490505 - OH-Life/AD&D, STD, LTD	284	432	432	432	277	-155
5511000 - Office Supplies	271	1,200	1,200	296	976	-224
5512000 - Office Equipment	0	2,000	2,000	260	2,000	0
5520000 - Operating Supplies	968	2,200	2,200	330	2,200	0
5520010 - Computer Software	0	0	0	0	311	311
5520020 - Computer Hardware, Non-Capital	177	0	0	0	0	0
5520021 - Computer Hardware, Operating	1,044	0	0	1,570	0	0
5521000 - Gas & Oil	2,371	9,540	9,540	3,189	9,349	-191
5540000 - Books,pubs,subs & Memberships	545	310	310	1,525	385	75
5541000 - Registration Fees	209	3,000	3,000	2,817	3,000	0
5550000 - Training	1,410	1,100	1,100	605	2,300	1,200
Operating Expenses:	\$668,930	\$2,279,103	\$4,273,670	\$2,728,620	\$4,047,061	\$1,767,958
Capital Outlay:						
5640000 - Machinery & Equipment	0	3,000	3,000	0	0	-3,000
5640020 - Computer Hardware, Capital	6,543	0	0	0	0	0
5640100 - Vehicles	0	0	48,582	48,582	0	0
5642000 - Communications Equipment	11,312	0	0	0	0	0

FUND 150 - WEST 192 DEVELOPMENT AUTHORITY

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	0	568,706	0	515,000	515,000
Capital Outlay:	\$17,855	\$3,000	\$620,288	\$48,582	\$515,000	\$512,000
Transfers Out:						
5910001 - Tran Out-general Fund	6,688	30,414	30,414	30,414	55,549	25,135
Transfers Out:	\$6,688	\$30,414	\$30,414	\$30,414	\$55,549	\$25,135
Reserves - Operating:						
5990010 - Reserve For Cash	0	400,000	400,000	0	699,687	299,687
5990020 - Reserve For Contingency	0	126,457	112,215	0	0	-126,457
Reserves - Operating:	\$0	\$526,457	\$512,215	\$0	\$699,687	\$173,230
TOTAL EXPENDITURES:	\$929,919	\$3,189,500	\$5,787,113	\$3,079,226	\$5,721,337	\$2,531,837

FUND 151 – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

TRENDS & ISSUES

The Community Development Block Grant Program is a federal program that provides funding for housing and community development. The national objectives of the program are to benefit low- and moderate-income persons, prevent or eliminate slum or blight, and address urgent community development needs.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager, as well as selections made during Open Enrollment for Health and Dental Insurances. These adjustments were offset by a reduction to Operating Expenses.**

REVENUES

The CDBG Fund is funded by grant revenue. Intergovernmental Revenue includes the new FY18 allocation anticipated from the Department of Housing and Urban Development (HUD) in the amount of \$1,486,387 and the balance of the grant from FY17.

There were no changes between the Recommended and Tentative Budgets.

151-CDBG FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Intergovernmental Revenue	\$ 2,144,243	\$ 1,486,387	\$ 1,486,387	\$ 0	\$(657,856)
Subtotal:	\$ 2,144,243	\$ 1,486,387	\$ 1,486,387	\$ 0	\$(657,856)
REVENUES TOTAL:	\$ 2,144,243	\$ 1,486,387	\$ 1,486,387	\$ 0	\$(657,856)
EXPENDITURES:					
Personal Services	\$ 167,049	\$ 162,709	\$ 166,858	\$ 4,149	\$(191)
Operating Expenses	\$ 1,642,194	\$ 663,678	\$ 659,529	\$(4,149)	\$(982,665)
Grants and Aids	\$ 335,000	\$ 660,000	\$ 660,000	\$ 0	\$ 325,000
Subtotal:	\$ 2,144,243	\$ 1,486,387	\$ 1,486,387	\$ 0	\$(657,856)
EXPENDITURES TOTAL:	\$ 2,144,243	\$ 1,486,387	\$ 1,486,387	\$ 0	\$(657,856)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 151 - CDBG Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	104,124	119,501	119,501	92,584	122,984	3,483
5120002 - Disaster Relief	0	0	0	68	0	0
5130001 - Vacancy Factor	0	-2,091	-2,091	0	-2,152	-61
5140000 - Overtime	234	0	0	351	0	0
5150300 - Class C Meals	62	0	0	18	0	0
5160000 - Compensated Annual Leave	4,524	0	0	5,599	0	0
5160020 - Compensated Admin Leave	2,071	0	0	1,939	0	0
5170000 - Compensated Sick Leave	2,247	0	0	3,267	0	0
5210000 - Fica Taxes	8,240	9,140	9,140	7,491	9,408	268
5220000 - Retirement Contributions	8,323	8,987	8,987	7,856	9,741	754
5230000 - Health Insurance	18,169	28,716	28,716	19,224	23,805	-4,911
5231000 - Life Insurance	131	113	113	125	115	2
5232000 - Dental Insurance	587	663	663	552	638	-25
5233000 - Lt Disability Insurance	181	196	196	167	203	7
5233100 - St Disability Insurance	334	262	262	309	271	9
5240000 - Workers' Compensation	1,627	1,562	1,562	1,327	1,845	283
Personal Services:	\$150,855	\$167,049	\$167,049	\$140,877	\$166,858	-\$191
Operating Expenses:						
5310000 - Professional Services	44,925	42,000	42,000	1,039	42,000	0
5400000 - Travel And Per Diem	12,931	9,000	9,000	6,134	9,000	0
5410000 - Communications	433	900	900	361	900	0
5420000 - Freight & Postage Services	829	500	500	547	500	0
5440000 - Rentals And Leases	260	500	500	446	500	0
5450000 - Insurance	416	14	14	14	12	-2
5460000 - Repair & Maintenance Svcs	1,060	400	400	0	400	0
5470000 - Printing And Binding	438	950	950	655	950	0
5480000 - Promotional Activities	4,896	9,000	9,000	4,351	9,000	0
5488000 - Promotional-ads/media Buys	17,767	26,000	26,000	9,689	26,000	0
5490000 - Oth Current Chgs & Obligations	572,752	1,528,754	1,532,274	998,332	547,980	-980,774
5490501 - OH-Workers' Compensation	0	608	608	608	689	81
5490502 - OH-Property & Liability Insurance	0	0	0	0	103	103
5490503 - OH-Dental Insurance	0	113	113	113	114	1
5490504 - OH-Health Insurance	0	488	488	488	570	82
5490505 - OH-Life/AD&D, STD, LTD	0	267	267	267	139	-128
5511000 - Office Supplies	4,731	3,200	3,200	3,269	3,200	0
5512000 - Office Equipment	2,172	2,800	2,800	0	1,000	-1,800
5520000 - Operating Supplies	1,616	600	600	1,389	600	0
5521000 - Gas & Oil	0	300	300	0	300	0
5540000 - Books,pubs,subs & Memberships	6,525	9,000	9,000	6,225	8,772	-228
5541000 - Registration Fees	4,100	3,300	3,300	5,165	3,300	0
5550000 - Training	1,133	3,500	3,500	402	3,500	0
Operating Expenses:	\$676,984	\$1,642,194	\$1,645,714	\$1,039,493	\$659,529	-\$982,665
Grants and Aids:						
5810000 - Aids To Gov't Agencies	160,895	160,000	160,000	129,954	160,000	0
5811000-Aids To Gov't Agencies	4,809	175,000	175,000	0	500,000	325,000
Grants and Aids:	\$165,704	\$335,000	\$335,000	\$129,954	\$660,000	\$325,000

Fund 151 - CDBG Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
TOTAL EXPENDITURES:	\$993,543	\$2,144,243	\$2,147,763	\$1,310,324	\$1,486,387	-\$657,856

FUND 152 - MUNICIPAL SERVICE TAXING UNIT

TRENDS & ISSUES

The Board is authorized to create MSTUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSTU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of Ad Valorem taxes to be imposed therein. Fund 152 includes 30 MSTUs to which funding will be provided to cover the costs for local maintenance and improvement services. Services for FY18 are based on trending expenditures and identifiable needs.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses decreased due to an adjustment in Tax Collector Fees as a result of a reduction to Ad Valorem Revenue for Raintree Park.**
- **Reserves were adjusted to offset the reduction.**

REVENUES

As authorized to fund the cost of the local maintenance and improvement services, a millage rate is imposed against all properties receiving the service. These services are authorized by each specific Ordinance or Resolution levied for that community, as such, the revenue collected is only spent within the respective area.

Changes between the Recommended and Tentative Budgets are as follows:

- **Ad Valorem decreased due to an adjustment to the millage rate for Raintree Park.**

152-MUNI SVCS TAX UNITS MSTU FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,051,385	\$ 1,168,281	\$ 1,164,088	\$(4,193)	\$ 112,703
Less 5% Statutory Reduction	\$(52,571)	\$(58,416)	\$(58,206)	\$ 210	\$(5,635)
Subtotal:	\$ 998,814	\$ 1,109,865	\$ 1,105,882	\$(3,983)	\$ 107,068
Fund Balance	\$ 376,157	\$ 390,633	\$ 390,633	\$ 0	\$ 14,476
REVENUES TOTAL:	\$ 1,374,971	\$ 1,500,498	\$ 1,496,515	\$(3,983)	\$ 121,544
EXPENDITURES:					
Operating Expenses	\$ 1,180,525	\$ 1,231,395	\$ 1,231,311	\$(84)	\$ 50,786
Capital Outlay	\$ 65,870	\$ 65,870	\$ 65,870	\$ 0	\$ 0
Subtotal:	\$ 1,246,395	\$ 1,297,265	\$ 1,297,181	\$(84)	\$ 50,786
Transfers Out	\$ 86,464	\$ 91,581	\$ 91,581	\$ 0	\$ 5,117
Reserves - Operating	\$ 42,112	\$ 64,113	\$ 64,113	\$ 0	\$ 22,001
Reserves - Stability	\$ 0	\$ 47,539	\$ 43,640	\$(3,899)	\$ 43,640
EXPENDITURES TOTAL:	\$ 1,374,971	\$ 1,500,498	\$ 1,496,515	\$(3,983)	\$ 121,544

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 152 - Municipal Service Taxing Unit Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	19,464	21,073	21,073	20,337	23,328	2,255
5340000 - Other Contractual Services	24,540	24,780	24,780	20,450	25,705	925
5410000 - Communications	1,851	1,851	1,851	1,697	1,852	1
5430000 - Utility Services	522,450	560,579	587,444	432,747	615,598	55,019
5440000 - Rentals And Leases	9,368	9,898	9,898	9,940	10,200	302
5450000 - Insurance	28,571	28,588	28,588	28,110	29,730	1,142
5460000 - Repair & Maintenance Svcs	279,075	532,626	638,806	247,760	523,764	-8,862
5490000 - Oth Current Chgs & Obligations	1,059	1,130	1,130	1,052	1,134	4
Operating Expenses:	\$886,379	\$1,180,525	\$1,313,570	\$762,093	\$1,231,311	\$50,786
Capital Outlay:						
5635000 - Improv-stormwater Facilities	0	65,870	65,870	0	65,870	0
5640000 - Machinery & Equipment	0	0	15,219	15,219	0	0
Capital Outlay:	\$0	\$65,870	\$81,089	\$15,219	\$65,870	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	65,883	65,883	65,883	65,883	65,884	1
5910704 - Transfers out-Property Appr	20,227	20,581	20,581	20,580	25,697	5,116
Transfers Out:	\$86,110	\$86,464	\$86,464	\$86,463	\$91,581	\$5,117
Reserves - Operating:						
5990020 - Reserve For Contingency	0	42,112	42,113	0	64,113	22,001
Reserves - Operating:	\$0	\$42,112	\$42,113	\$0	\$64,113	\$22,001
Reserves - Stability:						
5990080 - Reserve For Stability	0	0	0	0	43,640	43,640
Reserves - Stability:	\$0	\$0	\$0	\$0	\$43,640	\$43,640
TOTAL EXPENDITURES:	\$972,489	\$1,374,971	\$1,523,236	\$863,776	\$1,496,515	\$121,544

FUND 153 - MUNICIPAL SERVICE BENEFITS UNIT

TRENDS & ISSUES

The Board is authorized to create MSBUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of non-Ad Valorem assessments to be imposed therein. Fund 153 currently provides services to five subdivisions. The FY18 budgeted amounts are based on current year trending costs of services and identifiable needs.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

An MSBU Special Assessments fee is based on a fixed rate for all properties receiving similar services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. The services are authorized by each specific Ordinance or resolution for that community. As such, the revenue collected is only spent within the respective area.

There were no changes between the Recommended and Tentative Budgets.

153-MUNI SVCS BENEFIT UNITS MSBU FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Permits, Fees & Special Assessments	\$ 35,438	\$ 43,723	\$ 43,723	\$ 0	\$ 8,285
Less 5% Statutory Reduction	\$(1,771)	\$(2,186)	\$(2,186)	\$ 0	\$(415)
Subtotal:	\$ 33,667	\$ 41,537	\$ 41,537	\$ 0	\$ 7,870
Fund Balance	\$ 25,571	\$ 35,599	\$ 35,599	\$ 0	\$ 10,028
REVENUES TOTAL:	\$ 59,238	\$ 77,136	\$ 77,136	\$ 0	\$ 17,898
EXPENDITURES:					
Operating Expenses	\$ 29,916	\$ 35,769	\$ 35,769	\$ 0	\$ 5,853
Subtotal:	\$ 29,916	\$ 35,769	\$ 35,769	\$ 0	\$ 5,853
Transfers Out	\$ 8,102	\$ 8,157	\$ 8,157	\$ 0	\$ 55
Reserves - Operating	\$ 3,154	\$ 3,175	\$ 3,175	\$ 0	\$ 21
Reserves - Restricted	\$ 18,066	\$ 30,035	\$ 30,035	\$ 0	\$ 11,969
EXPENDITURES TOTAL:	\$ 59,238	\$ 77,136	\$ 77,136	\$ 0	\$ 17,898

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 153 - MUNICIPAL SERVICE BENEFIT UNIT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	682	709	709	684	875	166
5430000 - Utility Services	10,601	11,547	11,547	9,708	13,193	1,646
5450000 - Insurance	100	118	118	118	112	-6
5460000 - Repair & Maintenance Svcs	14,602	17,542	23,077	11,927	21,589	4,047
Operating Expenses:	\$25,985	\$29,916	\$35,451	\$22,437	\$35,769	\$5,853
Transfers Out:						
5910001 - Tran Out-general Fund	8,052	7,602	7,602	5,301	8,157	555
5910704 - Transfers out-Property Appr	0	500	500	0	0	-500
Transfers Out:	\$8,052	\$8,102	\$8,102	\$5,301	\$8,157	\$55
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,154	3,175	0	3,175	21
Reserves - Operating:	\$0	\$3,154	\$3,175	\$0	\$3,175	\$21
Reserves - Restricted:						
5990070 - Reserves Restricted	0	18,066	18,172	0	30,035	11,969
Reserves - Restricted:	\$0	\$18,066	\$18,172	\$0	\$30,035	\$11,969
TOTAL EXPENDITURES:	\$34,037	\$59,238	\$64,900	\$27,738	\$77,136	\$17,898

FUND 154 - CONSTITUTIONAL GAS TAX FUND

TRENDS & ISSUES

The Constitutional Gas Tax Fund includes revenues and appropriations for resurfacing projects and other transportation related expenditures such as traffic signals, road and bridge vehicle replacement and miscellaneous road maintenance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses decreased primarily due to allocating a portion of the funding for R&M Road Milling and Resurfacing in a different fund.**
- **Capital Outlay decreased due to a reduction to CIP project for Fleet Vehicle Replacement.**

REVENUES

The major revenue source is the 2 cent tax per gallon on motor fuel. For FY18, revenues are based on a projection provided by the Department of Revenue. Additional revenue is received from Interest as well as a transfer in from the General Fund as the revenue generated in this Fund is not sufficient to cover operating expenses.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers In reduced due to splitting the commitment for Road Resurfacing between two Funds.**
- **Revenue projections were revised which resulted in an increase to Fund balance.**

154-CONSTITUTIONAL GAS TAX FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Intergovernmental Revenue	\$ 4,173,813	\$ 4,292,348	\$ 4,292,348	\$ 0	\$ 118,535
Miscellaneous Revenues	\$ 0	\$ 14,994	\$ 14,994	\$ 0	\$ 14,994
Less 5% Statutory Reduction	\$(208,691)	\$(215,367)	\$(215,367)	\$ 0	\$(6,676)
Subtotal:	\$ 3,965,122	\$ 4,091,975	\$ 4,091,975	\$ 0	\$ 126,853
Transfers In	\$ 4,232,832	\$ 4,232,832	\$ 2,732,832	\$(1,500,000)	\$(1,500,000)
Fund Balance	\$ 1,488,431	\$ 1,547,278	\$ 2,432,092	\$ 884,814	\$ 943,661
REVENUES TOTAL:	\$ 9,686,385	\$ 9,872,085	\$ 9,256,899	\$(615,186)	\$(429,486)
EXPENDITURES:					
Operating Expenses	\$ 7,529,693	\$ 8,210,186	\$ 8,050,000	\$(160,186)	\$ 520,307
Capital Outlay	\$ 2,149,793	\$ 1,655,000	\$ 1,200,000	\$(455,000)	\$(949,793)
Subtotal:	\$ 9,679,486	\$ 9,865,186	\$ 9,250,000	\$(615,186)	\$(429,486)
Transfers Out	\$ 6,899	\$ 6,899	\$ 6,899	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 9,686,385	\$ 9,872,085	\$ 9,256,899	\$(615,186)	\$(429,486)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 154 - Constitutional Gas Tax Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5460000 - Repair & Maintenance Svcs	5,140	0	108,521	0	0	0
5460007 - R&M Road Milling and Resurfacing	7,277,721	6,779,693	6,597,915	3,384,900	7,250,000	470,307
5460009 - Dirt Road Maintenance/Paving	892,471	750,000	977,016	312,991	800,000	50,000
Operating Expenses:	\$8,175,332	\$7,529,693	\$7,683,452	\$3,697,891	\$8,050,000	\$520,307
Capital Outlay:						
5650000 - Construction In Progress	1,354,765	2,149,793	2,320,516	1,236,982	1,200,000	-949,793
Capital Outlay:	\$1,354,765	\$2,149,793	\$2,320,516	\$1,236,982	\$1,200,000	-\$949,793
Transfers Out:						
5910001 - Tran Out-general Fund	6,899	6,899	6,899	6,899	6,899	0
Transfers Out:	\$6,899	\$6,899	\$6,899	\$6,899	\$6,899	\$0
TOTAL EXPENDITURES:	\$9,536,997	\$9,686,385	\$10,010,867	\$4,941,772	\$9,256,899	-\$429,486

FUND 155 – WEST 192 MSBU PHASE 1 FUND

TRENDS & ISSUES

The West 192 Municipal Services Benefit Unit (MSBU) Maintenance Fund records the maintenance and improvements along the West 192 tourist corridor. Revenue is received from a Special Assessment levied upon non-residential properties lying within the boundaries of the W192 benefit area.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager and adjustments to Health and Dental plan selections during Open Enrollment.**
- **Operating Expenses decreased due to adjustments to Tax Collector Fees and Overhead allocations.**
- **Transfers Out increased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

Revenue is provided from Special Assessments, Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenue Projections were revised which resulted in an increase to Permits, Fees & Special Assessments and a decrease to Fund Balance.**

155-WEST 192 MSBU PHASE I SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Permits, Fees & Special Assessments	\$ 2,467,577	\$ 2,368,874	\$ 2,840,254	\$ 471,380	\$ 372,677
Miscellaneous Revenues	\$ 104,758	\$ 65,160	\$ 65,160	\$ 0	\$(39,598)
Less 5% Statutory Reduction	\$(128,617)	\$(121,702)	\$(145,271)	\$(23,569)	\$(16,654)
Subtotal:	\$ 2,443,718	\$ 2,312,332	\$ 2,760,143	\$ 447,811	\$ 316,425
Fund Balance	\$ 1,909,402	\$ 1,469,605	\$ 916,396	\$(553,209)	\$(993,006)
REVENUES TOTAL:	\$ 4,353,120	\$ 3,781,937	\$ 3,676,539	\$(105,398)	\$(676,581)
EXPENDITURES:					
Personal Services	\$ 162,426	\$ 158,470	\$ 208,246	\$ 49,776	\$ 45,820
Operating Expenses	\$ 2,482,059	\$ 2,607,676	\$ 2,599,234	\$(8,442)	\$ 117,175
Capital Outlay	\$ 1,500	\$ 30,000	\$ 30,000	\$ 0	\$ 28,500
Subtotal:	\$ 2,645,985	\$ 2,796,146	\$ 2,837,480	\$ 41,334	\$ 191,495
Transfers Out	\$ 91,910	\$ 91,910	\$ 211,577	\$ 119,667	\$ 119,667
Reserves - Operating	\$ 665,031	\$ 472,289	\$ 627,482	\$ 155,193	\$(37,549)
Reserves - Stability	\$ 950,194	\$ 421,592	\$ 0	\$(421,592)	\$(950,194)
EXPENDITURES TOTAL:	\$ 4,353,120	\$ 3,781,937	\$ 3,676,539	\$(105,398)	\$(676,581)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 155 - West 192 MSBU Phase I

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	106,731	115,480	115,480	86,586	143,952	28,472
5120002 - Disaster Relief	0	0	0	111	0	0
5130001 - Vacancy Factor	0	-2,020	-2,020	0	-2,519	-499
5140000 - Overtime	0	0	0	15	0	0
5160000 - Compensated Annual Leave	4,025	0	0	6,492	0	0
5160020 - Compensated Admin Leave	192	0	0	97	0	0
5170000 - Compensated Sick Leave	3,757	0	0	8,050	0	0
5210000 - Fica Taxes	8,423	8,834	8,834	7,416	11,013	2,179
5220000 - Retirement Contributions	9,127	10,198	10,198	8,054	15,235	5,037
5230000 - Health Insurance	21,246	23,637	23,637	20,475	35,460	11,823
5231000 - Life Insurance	128	108	108	125	135	27
5232000 - Dental Insurance	690	712	712	615	707	-5
5233000 - Lt Disability Insurance	178	192	192	168	237	45
5233100 - St Disability Insurance	330	254	254	311	317	63
5240000 - Workers' Compensation	4,870	5,031	5,031	4,437	3,709	-1,322
Personal Services:	\$159,698	\$162,426	\$162,426	\$142,953	\$208,246	\$45,820
Operating Expenses:						
5310000 - Professional Services	0	0	0	76,551	0	0
5312000 - Tax Collector Fees	51,830	56,446	56,446	54,971	47,378	-9,068
5340000 - Other Contractual Services	10,595	60,565	88,025	19,202	60,565	0
5400000 - Travel And Per Diem	516	3,000	3,000	275	3,300	300
5410000 - Communications	4,931	4,699	4,699	4,784	5,024	325
5420000 - Freight & Postage Services	2,429	3,000	3,000	0	2,500	-500
5430000 - Utility Services	250,217	290,000	290,000	276,491	290,000	0
5440000 - Rentals And Leases	780	780	780	715	780	0
5450000 - Insurance	1,130	1,030	1,030	1,030	6,175	5,145
5460000 - Repair & Maintenance Svcs	1,841,673	1,942,300	1,973,550	1,628,151	2,062,500	120,200
5462000 - Rep & Maint-automotive	1,977	3,000	3,000	1,666	3,000	0
5470000 - Printing And Binding	632	3,500	3,500	943	2,500	-1,000
5480000 - Promotional Activities	1,308	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	157	0	0	0	120	120
5490501 - OH-Workers' Compensation	473	607	607	607	813	206
5490502 - OH-Property & Liability Insurance	145	156	156	156	716	560
5490503 - OH-Dental Insurance	224	112	112	112	135	23
5490504 - OH-Health Insurance	674	488	488	488	675	187
5490505 - OH-Life/AD&D, STD, LTD	192	266	266	266	164	-102
5511000 - Office Supplies	80	500	500	118	500	0
5512000 - Office Equipment	27	0	0	0	0	0
5520000 - Operating Supplies	311	1,000	1,000	145	1,000	0
5521000 - Gas & Oil	3,539	6,360	6,360	2,691	6,360	0
5525000 - Tools	0	500	500	0	500	0
5530000 - Road Materials & Supplies	0	100,000	100,000	0	100,000	0
5540000 - Books,pubs,subs & Memberships	905	2,000	2,000	35	3,870	1,870
5550000 - Training	705	1,750	1,750	0	550	-1,200
Operating Expenses:	\$2,175,450	\$2,482,059	\$2,540,769	\$2,069,398	\$2,599,125	\$117,066
Capital Outlay:						
5640000 - Machinery & Equipment	0	1,500	1,500	0	0	-1,500

Fund 155 - West 192 MSBU Phase I

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640100 - Vehicles	17,892	0	0	0	0	0
5650000 - Construction In Progress	0	0	1,300,000	0	30,000	30,000
Capital Outlay:	\$17,892	\$1,500	\$1,301,500	\$0	\$30,000	\$28,500
Transfers Out:						
5910001 - Tran Out-general Fund	102,327	91,910	91,910	91,910	211,577	119,667
5910510 - Tran Out Fleet	0	0	1,007	1,007	109	109
Transfers Out:	\$102,327	\$91,910	\$92,917	\$92,917	\$211,686	\$119,776
Reserves - Operating:						
5990010 - Reserve For Cash	0	456,752	456,752	0	412,171	-44,581
5990020 - Reserve For Contingency	0	208,279	207,272	0	215,311	7,032
Reserves - Operating:	\$0	\$665,031	\$664,024	\$0	\$627,482	-\$37,549
Reserves - Stability:						
5990080 - Reserve For Stability	0	950,194	227,603	0	0	-950,194
Reserves - Stability:	\$0	\$950,194	\$227,603	\$0	\$0	-\$950,194
TOTAL EXPENDITURES:	\$2,455,367	\$4,353,120	\$4,989,239	\$2,305,268	\$3,676,539	-\$676,581

FUND 156 – FEDERAL AND STATE GRANT FUND

TRENDS & ISSUES

In prior years grants were budgeted in the department with the responsibility for management of the grants. However, due to the restructuring of grant accounts, all reoccurring grants are budgeted in this Fund to allow for improved management. Included in the request are anticipated grant awards for the following FY18 CIP projects: Landscape for East and West 192, ATMS Phase 4, County Sidewalks/Trails, for the Safe Route to Schools (SRTS) Program, Hoagland Phase 2 & 3, Poinciana Blvd at Siesta Lago, Economic Development Administration, and W192 BRT.

Changes between the Recommended and Tentative Budgets Include:

- **Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees recommended by the County Manager, as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses increased due to re-establishing and appropriating the prior year balances for the JAG Indirect Grant for “Thinking for A Change” program, JAG Direct Grant for a Community Vision Work Ready Program, and Community Development-FDACS Grant.**
- **Capital Outlay decreased due to a reduction in project grant funding which was offset by allocating funds for the Economic Development Administration (EDA) Federal Grant and to re-establish and appropriate the prior year balance of the JAG Direct Grant for the Corrections department.**
- **Grants and Aids increased due to funding for the Antiterrorism and Emergency Assistance Program (AEAP) Grant as well as re-establishing and appropriating the prior year balance of the JAG Direct Grant.**

REVENUES

Revenues are received from various Federal, State and private grants.

Changes between the Recommended and Tentative Budgets include:

- **Intergovernmental Revenue decreased as a result of revised LAP and FDOT grant funding which was partially offset by appropriating funds for the JAG Direct and Indirect Grants, Community Development-FDACS Grant, Antiterrorism and Emergency Assistance (AEAP) Grant and the Economic Development Administration (EDA) Federal Grant.**

156-FEDERAL AND STATE GRANTS FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Intergovernmental Revenue	\$ 25,631,777	\$ 32,400,513	\$ 30,972,667	\$(1,427,846)	\$ 5,340,890
Subtotal:	\$ 25,631,777	\$ 32,400,513	\$ 30,972,667	\$(1,427,846)	\$ 5,340,890
REVENUES TOTAL:	\$ 25,631,777	\$ 32,400,513	\$ 30,972,667	\$(1,427,846)	\$ 5,340,890
EXPENDITURES:					
Personal Services	\$ 223,974	\$ 229,496	\$ 235,139	\$ 5,643	\$ 11,165
Operating Expenses	\$ 260,941	\$ 100,920	\$ 162,085	\$ 61,165	\$(98,856)
Capital Outlay	\$ 25,027,311	\$ 32,070,097	\$ 30,243,446	\$(1,826,651)	\$ 5,216,135
Grants and Aids	\$ 90,036	\$ 0	\$ 331,997	\$ 331,997	\$ 241,961
Subtotal:	\$ 25,602,262	\$ 32,400,513	\$ 30,972,667	\$(1,427,846)	\$ 5,370,405
Transfers Out	\$ 29,515	\$ 0	\$ 0	\$ 0	\$(29,515)
EXPENDITURES TOTAL:	\$ 25,631,777	\$ 32,400,513	\$ 30,972,667	\$(1,427,846)	\$ 5,340,890

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 156 - Federal & State Grants Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	122,745	164,905	239,976	130,825	167,642	2,737
5130001 - Vacancy Factor	0	-662	-1,106	0	-1,100	-438
5140000 - Overtime	11	0	0	0	0	0
5160000 - Compensated Annual Leave	3,915	0	0	6,449	0	0
5160010 - Compensated Ann Leave Payoff	447	0	0	0	0	0
5160020 - Compensated Admin Leave	799	0	0	1,629	0	0
5170000 - Compensated Sick Leave	1,973	0	0	3,345	0	0
5210000 - Fica Taxes	9,472	12,615	12,615	10,551	12,827	212
5220000 - Retirement Contributions	9,578	12,401	12,401	10,965	13,277	876
5230000 - Health Insurance	24,122	32,724	32,724	31,478	40,093	7,369
5231000 - Life Insurance	128	155	155	172	158	3
5232000 - Dental Insurance	688	822	822	960	1,162	340
5233000 - Lt Disability Insurance	177	272	272	229	276	4
5233100 - St Disability Insurance	328	362	362	424	368	6
5240000 - Workers' Compensation	325	380	380	329	436	56
Personal Services:	\$174,708	\$223,974	\$298,601	\$197,356	\$235,139	\$11,165
Operating Expenses:						
5340000 - Other Contractual Services	102,871	134,000	360,057	27,173	27,407	-106,593
5340001 - Miscellaneous Contractual Svcs	400,000	0	0	0	0	0
5390000 - Training	0	4,000	4,000	0	0	-4,000
5400000 - Travel And Per Diem	12,708	11,252	23,752	6,736	14,209	2,957
5410000 - Communications	5,706	7,308	9,013	9,597	10,334	3,026
5460000 - Repair & Maintenance Svcs	21,223	0	0	65	8,784	8,784
5470000 - Printing And Binding	912	0	1,721	4,588	4,000	4,000
5490000 - Oth Current Chgs & Obligations	3,995	34,853	264,622	15,152	-1,016	-35,869
5490501 - OH-Workers' Compensation	0	200	200	0	0	-200
5490503 - OH-Dental Insurance	0	-48	-48	0	0	48
5490504 - OH-Health Insurance	0	-24	-24	0	120	144
5490505 - OH-Life/AD&D, STD, LTD	0	58	58	0	0	-58
5511000 - Office Supplies	911	2,000	2,000	1,263	469	-1,531
5512000 - Office Equipment	2,030	0	0	3,740	0	0
5520000 - Operating Supplies	63,206	21,478	55,404	22,554	63,537	42,059
5520010 - Computer Software	1,995	0	0	0	0	0
5520020 - Computer Hardware, Non-Capital	1,807	0	0	0	0	0
5520021 - Computer Hardware, Operating	0	1,055	1,055	0	0	-1,055
5520200 - Ammunition	94	0	0	0	0	0
5522000 - Chemicals	28,632	27,243	26,315	26,315	26,315	-928
5540000 - Books,pubs,subs & Memberships	1,737	2,857	2,857	954	2,317	-540
5541000 - Registration Fees	6,894	1,070	1,070	2,295	1,970	900
5550000 - Training	38,178	13,639	13,639	12,581	3,639	-10,000
Operating Expenses:	\$692,900	\$260,941	\$765,691	\$133,013	\$162,085	-\$98,856
Capital Outlay:						
5640000 - Machinery & Equipment	99,462	13,939	86,509	77,883	13,407	-532
5650000 - Construction In Progress	1,275,172	25,013,372	25,516,439	13,970,018	30,230,039	5,216,667
Capital Outlay:	\$1,374,634	\$25,027,311	\$25,602,948	\$14,047,901	\$30,243,446	\$5,216,135
Grants and Aids:						
5810000 - Aids To Gov't Agencies	34,900	21,000	65,322	36,064	0	-21,000

Fund 156 - Federal & State Grants Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Grants and Aids:						
5811000-Aids To Gov't Agencies	0	25,181	25,181	0	0	-25,181
5820000 - Aids To Private Organization	6,822	43,855	611,292	10,776	331,997	288,142
Grants and Aids:	\$41,722	\$90,036	\$701,795	\$46,840	\$331,997	\$241,961
Transfers Out:						
5910705 - Transfers out-Sheriff	61,820	29,515	29,515	78,062	0	-29,515
Transfers Out:	\$61,820	\$29,515	\$29,515	\$78,062	\$0	-\$29,515
TOTAL EXPENDITURES:	\$2,345,784	\$25,631,777	\$27,398,550	\$14,503,172	\$30,972,667	\$5,340,890

FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

TRENDS & ISSUES

Intergovernmental Radio Fund supports the 800 MHz radio system which is used by both cities, the School District and the County for public safety and supporting agency communications.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**
- **Transfer Out increased based on the updated Cost Allocation Plan and was partially offset by a reduction to Reserves.**

REVENUES

Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from interlocal agreements with other users of the system, such as KUA, OUC, OHP, City of St. Cloud, City of Kissimmee, Toho Water Authority and the Osceola School District, who pay for the service they receive. Inter-fund transfers from other BOCC funds provide an additional revenue source for the use of the 800MHz radios.

There were no changes between the Recommended and Tentative Budgets.

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Charges For Services	\$ 746,330	\$ 787,621	\$ 787,621	\$ 0	\$ 41,291
Judgment, Fines & Forfeits	\$ 544,278	\$ 357,148	\$ 357,148	\$ 0	\$(187,130)
Miscellaneous Revenues	\$ 27,244	\$ 31,657	\$ 31,657	\$ 0	\$ 4,413
Less 5% Statutory Reduction	\$(65,893)	\$(58,821)	\$(58,821)	\$ 0	\$ 7,072
Subtotal:	\$ 1,251,959	\$ 1,117,605	\$ 1,117,605	\$ 0	\$(134,354)
Transfers In	\$ 1,068,281	\$ 681,268	\$ 681,268	\$ 0	\$(387,013)
Fund Balance	\$ 2,156,928	\$ 697,612	\$ 697,612	\$ 0	\$(1,459,316)
REVENUES TOTAL:	\$ 4,477,168	\$ 2,496,485	\$ 2,496,485	\$ 0	\$(1,980,683)
EXPENDITURES:					
Personal Services	\$ 293,459	\$ 341,985	\$ 334,705	\$(7,280)	\$ 41,246
Operating Expenses	\$ 1,917,892	\$ 1,725,974	\$ 1,726,242	\$ 268	\$(191,650)
Capital Outlay	\$ 1,386,599	\$ 30,000	\$ 30,000	\$ 0	\$(1,356,599)
Subtotal:	\$ 3,597,950	\$ 2,097,959	\$ 2,090,947	\$(7,012)	\$(1,507,003)
Transfers Out	\$ 126,530	\$ 126,530	\$ 157,917	\$ 31,387	\$ 31,387
Reserves - Operating	\$ 534,294	\$ 271,996	\$ 247,621	\$(24,375)	\$(286,673)
Reserves - Stability	\$ 218,394	\$ 0	\$ 0	\$ 0	\$(218,394)
EXPENDITURES TOTAL:	\$ 4,477,168	\$ 2,496,485	\$ 2,496,485	\$ 0	\$(1,980,683)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	135,191	206,338	206,338	181,811	241,665	35,327
5120002 - Disaster Relief	0	0	0	1,402	0	0
5130001 - Vacancy Factor	0	-3,541	-3,541	0	-4,264	-723
5140000 - Overtime	565	2,000	2,000	1,568	1,997	-3
5140003 - Overtime- Disaster Relief	0	0	0	474	0	0
5160000 - Compensated Annual Leave	10,739	0	0	9,858	0	0
5160020 - Compensated Admin Leave	1,862	0	0	1,937	0	0
5170000 - Compensated Sick Leave	8,151	0	0	8,881	0	0
5170020 - Sick Bank Leave	4,944	0	0	0	0	0
5210000 - Fica Taxes	11,326	15,474	15,474	14,631	18,640	3,166
5220000 - Retirement Contributions	15,793	19,506	19,506	19,500	23,829	4,323
5230000 - Health Insurance	29,504	46,583	46,583	37,286	45,322	-1,261
5231000 - Life Insurance	188	190	190	243	230	40
5232000 - Dental Insurance	691	938	938	841	972	34
5233000 - Lt Disability Insurance	262	333	333	326	402	69
5233100 - St Disability Insurance	484	445	445	602	538	93
5240000 - Workers' Compensation	4,339	5,193	5,193	5,953	5,374	181
Personal Services:	\$224,041	\$293,459	\$293,459	\$285,312	\$334,705	\$41,246
Operating Expenses:						
5313000 - Legal & Engineering Svcs	950	300	300	0	300	0
5340000 - Other Contractual Services	400	200,500	200,500	1,200	2,500	-198,000
5400000 - Travel And Per Diem	1,909	2,840	2,840	1,824	5,020	2,180
5410000 - Communications	20,209	22,874	22,874	19,315	21,608	-1,266
5420000 - Freight & Postage Services	401	600	600	1,147	800	200
5430000 - Utility Services	75,718	102,700	102,700	60,364	85,000	-17,700
5440000 - Rentals And Leases	60,751	63,709	63,709	64,965	66,684	2,975
5450000 - Insurance	59,627	64,385	64,385	64,385	37,482	-26,903
5460000 - Repair & Maintenance Svcs	1,008,772	1,428,948	1,428,948	1,287,177	1,481,267	52,319
5462000 - Rep & Maint-automotive	1,956	1,200	1,200	1,349	1,800	600
5470000 - Printing And Binding	14	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	0	0	0	118	0	0
5490501 - OH-Workers' Compensation	473	844	844	844	1,049	205
5490502 - OH-Property & Liability Insurance	7,654	9,778	9,778	9,778	4,344	-5,434
5490503 - OH-Dental Insurance	223	157	157	157	174	17
5490504 - OH-Health Insurance	674	677	677	677	868	191
5490505 - OH-Life/AD&D, STD, LTD	272	480	480	480	337	-143
5490510 - Fleet Overhead	0	0	0	0	109	109
5511000 - Office Supplies	686	600	600	112	500	-100
5512000 - Office Equipment	0	1,000	1,000	0	1,000	0
5520000 - Operating Supplies	225	500	500	1,470	500	0
5520020 - Computer Hardware, Non-Capital	0	900	900	979	0	-900
5521000 - Gas & Oil	4,178	7,600	7,600	4,125	7,600	0
5525000 - Tools	109	1,400	1,400	566	1,400	0
5526000 - Clothing	372	900	900	303	900	0
5540000 - Books,pubs,subs & Memberships	0	0	0	92	0	0
5541000 - Registration Fees	0	0	0	840	5,000	5,000
5550000 - Training	0	5,000	5,000	0	0	-5,000

FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:	\$1,245,574	\$1,917,892	\$1,917,892	\$1,522,267	\$1,726,242	-\$191,650
Capital Outlay:						
5640000 - Machinery & Equipment	0	24,999	24,999	21,406	0	-24,999
5650000 - Construction In Progress	0	1,361,600	1,361,600	0	30,000	-1,331,600
Capital Outlay:	\$0	\$1,386,599	\$1,386,599	\$21,406	\$30,000	-\$1,356,599
Transfers Out:						
5910001 - Tran Out-general Fund	99,837	126,530	126,530	126,530	157,917	31,387
Transfers Out:	\$99,837	\$126,530	\$126,530	\$126,530	\$157,917	\$31,387
Reserves - Operating:						
5990010 - Reserve For Cash	0	347,550	347,550	0	247,621	-99,929
5990020 - Reserve For Contingency	0	186,744	186,744	0	0	-186,744
Reserves - Operating:	\$0	\$534,294	\$534,294	\$0	\$247,621	-\$286,673
Reserves - Stability:						
5990080 - Reserve For Stability	0	218,394	239,473	0	0	-218,394
Reserves - Stability:	\$0	\$218,394	\$239,473	\$0	\$0	-\$218,394
TOTAL EXPENDITURES:	\$1,569,453	\$4,477,168	\$4,498,247	\$1,955,515	\$2,496,485	-\$1,980,683

FUND 168 - SECTION 8

TRENDS & ISSUES

This Program is federally funded and administered by the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. The County receives additional administrative income from other Housing Agencies to administer portable vouchers, i.e., tenants that move to Osceola County from other counties. Funds are used for reimbursement for local and portable Housing Assistance Payments (HAP) for Section 8.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager, as well as adjustments to Health and Dental Plan selections during Open Enrollment, which were offset by a reduction to Operating Expenses.**

REVENUES

Revenues in this Fund are received from the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. Additional revenue sources are Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

168-SECTION 8 FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Intergovernmental Revenue	\$ 13,269,624	\$ 13,918,320	\$ 13,918,320	\$ 0	\$ 648,696
Miscellaneous Revenues	\$ 1,200	\$ 24,040	\$ 24,040	\$ 0	\$ 22,840
Less 5% Statutory Reduction	\$(60)	\$(1,202)	\$(1,202)	\$ 0	\$(1,142)
Subtotal:	\$ 13,270,764	\$ 13,941,158	\$ 13,941,158	\$ 0	\$ 670,394
Fund Balance	\$ 1,375,057	\$ 879,350	\$ 879,350	\$ 0	\$(495,707)
REVENUES TOTAL:	\$ 14,645,821	\$ 14,820,508	\$ 14,820,508	\$ 0	\$ 174,687
EXPENDITURES:					
Personal Services	\$ 660,680	\$ 674,575	\$ 744,254	\$ 69,679	\$ 83,574
Operating Expenses	\$ 13,985,141	\$ 14,089,933	\$ 14,020,254	\$(69,679)	\$ 35,113
Capital Outlay	\$ 0	\$ 56,000	\$ 56,000	\$ 0	\$ 56,000
Subtotal:	\$ 14,645,821	\$ 14,820,508	\$ 14,820,508	\$ 0	\$ 174,687
EXPENDITURES TOTAL:	\$ 14,645,821	\$ 14,820,508	\$ 14,820,508	\$ 0	\$ 174,687

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 168 - SECTION 8 FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	366,363	465,241	465,241	358,233	532,409	67,168
5130001 - Vacancy Factor	0	-8,140	-8,140	0	-9,318	-1,178
5140000 - Overtime	4,607	0	0	1,453	0	0
5150300 - Class C Meals	7	0	0	24	0	0
5160000 - Compensated Annual Leave	15,747	0	0	20,989	0	0
5160010 - Compensated Ann Leave Payoff	9,192	0	0	0	0	0
5160020 - Compensated Admin Leave	1,844	0	0	1,972	0	0
5170000 - Compensated Sick Leave	5,175	0	0	5,828	0	0
5170010 - Compensated Sick Leave Payoff	11,949	0	0	0	0	0
5210000 - Fica Taxes	30,155	35,589	35,589	28,359	40,730	5,141
5220000 - Retirement Contributions	35,025	36,099	36,099	34,902	42,166	6,067
5230000 - Health Insurance	96,885	123,951	123,951	85,040	129,017	5,066
5231000 - Life Insurance	446	437	437	457	503	66
5232000 - Dental Insurance	2,532	2,930	2,930	2,329	3,283	353
5233000 - Lt Disability Insurance	621	768	768	611	876	108
5233100 - St Disability Insurance	1,148	1,021	1,021	1,128	1,171	150
5240000 - Workers' Compensation	3,162	2,784	2,784	2,403	3,417	633
Personal Services:	\$584,859	\$660,680	\$660,680	\$543,728	\$744,254	\$83,574
Operating Expenses:						
5310000 - Professional Services	1,013	300	300	279	300	0
5320000 - Accounting & Auditing Svcs	2,260	4,000	4,000	2,500	4,000	0
5340000 - Other Contractual Services	5,850	5,000	508,807	6,818	5,000	0
5400000 - Travel And Per Diem	6,363	7,500	7,500	16,256	7,500	0
5410000 - Communications	2,864	1,700	1,700	1,627	1,700	0
5420000 - Freight & Postage Services	9,060	8,000	8,000	6,826	8,000	0
5440000 - Rentals And Leases	5,313	3,500	3,500	4,406	4,000	500
5450000 - Insurance	0	3,835	3,835	0	4,650	815
5460000 - Repair & Maintenance Svcs	2,650	300	300	0	300	0
5462000 - Rep & Maint-automotive	876	1,500	1,500	1,124	2,000	500
5470000 - Printing And Binding	83	400	400	210	400	0
5480000 - Promotional Activities	2,654	5,000	5,000	608	5,000	0
5490000 - Oth Current Chgs & Obligations	1,341,550	3,053,125	3,053,125	1,241,363	2,743,630	-309,495
5490501 - OH-Workers' Compensation	0	2,628	2,628	0	3,647	1,019
5490502 - OH-Property & Liability Insurance	0	582	582	0	427	-155
5490503 - OH-Dental Insurance	0	487	487	0	607	120
5490504 - OH-Health Insurance	0	2,109	2,109	0	3,017	908
5490505 - OH-Life/AD&D, STD, LTD	0	1,155	1,155	0	734	-421
5490510 - Fleet Overhead	0	0	0	0	218	218
5491000 - Other Government Agencies	10,812,378	10,850,520	10,850,520	10,286,189	11,193,624	343,104
5511000 - Office Supplies	13,116	11,000	11,000	12,903	11,000	0
5512000 - Office Equipment	978	0	0	0	0	0
5520000 - Operating Supplies	10,645	7,500	7,500	8,820	7,500	0
5521000 - Gas & Oil	2,744	3,000	3,000	2,118	3,000	0
5540000 - Books,pubs,subs & Memberships	253	1,000	1,000	285	1,000	0
5541000 - Registration Fees	2,265	6,000	6,000	5,677	6,000	0
5550000 - Training	3,090	5,000	5,000	2,198	3,000	-2,000
Operating Expenses:	\$12,226,002	\$13,985,141	\$14,488,948	\$11,600,208	\$14,020,254	\$35,113

FUND 168 - SECTION 8 FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	0	0	0	56,000	56,000
Capital Outlay:	\$0	\$0	\$0	\$0	\$56,000	\$56,000
Transfers Out:						
5910510 - Tran Out Fleet	0	0	523	523	0	0
Transfers Out:	\$0	\$0	\$523	\$523	\$0	\$0
TOTAL EXPENDITURES:	\$12,810,861	\$14,645,821	\$15,150,151	\$12,144,458	\$14,820,508	\$174,687

FUND 177 – FIRE IMPACT FEE

TRENDS & ISSUES

The Fire Impact Fee Fund captures costs associated with the collection and expenditures of Fire Impact Fees. The fees are collected in accordance with Ordinance No. 06-99 and can only be used as directed by the Ordinance for needs related to new growth.

This Fund does not support Personal Services.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses increased for the Fire Impact Fee Update project.**
- **Transfers Out increased based on the updated Cost Allocation Plan which was offset by a reduction to Reserves.**

REVENUES

Revenues are collected from fire impact fees which were not a part of the Impact Fee repeal ordinance. This fund is also supported by Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Fund Balance increased for the Fire Impact Fee Update project.**

177-FIRE IMPACT FEE FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Permits, Fees & Special Assessments	\$ 673,988	\$ 643,906	\$ 643,906	\$ 0	\$(30,082)
Miscellaneous Revenues	\$ 6,733	\$ 5,000	\$ 5,000	\$ 0	\$(1,733)
Less 5% Statutory Reduction	\$(34,036)	\$(32,445)	\$(32,445)	\$ 0	\$ 1,591
Subtotal:	\$ 646,685	\$ 616,461	\$ 616,461	\$ 0	\$(30,224)
Fund Balance	\$ 2,060,418	\$ 2,141,075	\$ 2,161,444	\$ 20,369	\$ 101,026
REVENUES TOTAL:	\$ 2,707,103	\$ 2,757,536	\$ 2,777,905	\$ 20,369	\$ 70,802
EXPENDITURES:					
Operating Expenses	\$ 2,200	\$ 2,000	\$ 22,369	\$ 20,369	\$ 20,169
Capital Outlay	\$ 989,940	\$ 2,661,749	\$ 2,661,749	\$ 0	\$ 1,671,809
Subtotal:	\$ 992,140	\$ 2,663,749	\$ 2,684,118	\$ 20,369	\$ 1,691,978
Transfers Out	\$ 25,667	\$ 25,667	\$ 41,345	\$ 15,678	\$ 15,678
Reserves - Capital	\$ 1,689,296	\$ 68,120	\$ 52,442	\$(15,678)	\$(1,636,854)
EXPENDITURES TOTAL:	\$ 2,707,103	\$ 2,757,536	\$ 2,777,905	\$ 20,369	\$ 70,802

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 177 - FIRE IMPACT FEE FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	29,300	0	32,594	0	20,369	20,369
5310006 - Legal Fees	0	0	0	12,225	0	0
5340000 - Other Contractual Services	1,921	2,200	2,200	803	2,000	-200
Operating Expenses:	\$31,221	\$2,200	\$34,794	\$13,028	\$22,369	\$20,169
Capital Outlay:						
5650000 - Construction In Progress	2,218,830	989,940	912,188	395,398	2,661,749	1,671,809
Capital Outlay:	\$2,218,830	\$989,940	\$912,188	\$395,398	\$2,661,749	\$1,671,809
Transfers Out:						
5910001 - Tran Out-general Fund	6,379	25,667	25,667	25,667	41,345	15,678
Transfers Out:	\$6,379	\$25,667	\$25,667	\$25,667	\$41,345	\$15,678
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,689,296	2,178,127	0	52,442	-1,636,854
Reserves - Capital:	\$0	\$1,689,296	\$2,178,127	\$0	\$52,442	-\$1,636,854
TOTAL EXPENDITURES:	\$2,256,430	\$2,707,103	\$3,150,776	\$434,093	\$2,777,905	\$70,802

FUND 178 – PARKS IMPACT FEE FUND

TRENDS & ISSUES

The Parks Impact Fee fund accounts for revenues and appropriations realized from growth related impact fees that the County currently levies on developments affecting the County's park system. The use of these monies is restricted to the costs of growth necessitated capital improvements from parks and recreational facilities.

Changes between the Recommended and Tentative Budgets are as follows:

- **Capital Outlay increased due to the addition of two CIP projects for Kenansville Community Center Playground and Parks Service Center.**
- **Transfers Out increased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The main revenue source is from impact fees collected on new developments as well as Fund Balance. The Impact Fee revenue projected for FY18 reflects a 16.8% decrease, or \$532,288 over the FY17 Adopted Budget.

There were no changes between the Recommended and Tentative Budgets.

178-PARKS IMPACT FEE FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Permits, Fees & Special Assessments	\$ 3,168,286	\$ 2,635,998	\$ 2,635,998	\$ 0	\$(532,288)
Charges For Services	\$ 1,475	\$ 769	\$ 769	\$ 0	\$(706)
Miscellaneous Revenues	\$ 0	\$ 35,000	\$ 35,000	\$ 0	\$ 35,000
Less 5% Statutory Reduction	\$(158,488)	\$(133,588)	\$(133,588)	\$ 0	\$ 24,900
Subtotal:	\$ 3,011,273	\$ 2,538,179	\$ 2,538,179	\$ 0	\$(473,094)
Fund Balance	\$ 8,221,596	\$ 2,236,856	\$ 2,236,856	\$ 0	\$(5,984,740)
REVENUES TOTAL:	\$ 11,232,869	\$ 4,775,035	\$ 4,775,035	\$ 0	\$(6,457,834)
EXPENDITURES:					
Operating Expenses	\$ 158,100	\$ 108,100	\$ 108,100	\$ 0	\$(50,000)
Capital Outlay	\$ 8,404,570	\$ 501,000	\$ 559,000	\$ 58,000	\$(7,845,570)
Subtotal:	\$ 8,562,670	\$ 609,100	\$ 667,100	\$ 58,000	\$(7,895,570)
Transfers Out	\$ 116,443	\$ 116,443	\$ 136,235	\$ 19,792	\$ 19,792
Reserves - Capital	\$ 2,553,756	\$ 4,049,492	\$ 3,971,700	\$(77,792)	\$ 1,417,944
EXPENDITURES TOTAL:	\$ 11,232,869	\$ 4,775,035	\$ 4,775,035	\$ 0	\$(6,457,834)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 178 - Parks Impact Fee Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	72,493	150,000	194,107	18,125	100,000	-50,000
5340000 - Other Contractual Services	1,812	8,100	8,100	433	8,100	0
Operating Expenses:	\$74,305	\$158,100	\$202,207	\$18,558	\$108,100	-\$50,000
Capital Outlay:						
5650000 - Construction In Progress	2,290,548	8,404,570	8,415,260	3,092,895	559,000	-7,845,570
Capital Outlay:	\$2,290,548	\$8,404,570	\$8,415,260	\$3,092,895	\$559,000	-\$7,845,570
Transfers Out:						
5910001 - Tran Out-general Fund	21,888	116,443	116,443	116,443	136,235	19,792
Transfers Out:	\$21,888	\$116,443	\$116,443	\$116,443	\$136,235	\$19,792
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	2,553,756	2,326,680	0	3,971,700	1,417,944
Reserves - Capital:	\$0	\$2,553,756	\$2,326,680	\$0	\$3,971,700	\$1,417,944
TOTAL EXPENDITURES:	\$2,386,741	\$11,232,869	\$11,060,590	\$3,227,895	\$4,775,035	-\$6,457,834

FUND 180 – THE INMATE WELFARE FUND

TRENDS & ISSUES

In accordance with Florida Statute 951.23(9), a commissary may be operated in a detention facility. Revenues to the County are deposited into the Inmate Welfare Fund and funding can only be used for programs or items that benefit the welfare of the inmates. The purpose of the Inmate Welfare Fund is to provide a jail ministry program, recreational equipment, supplies, GED tests and research materials to those requiring detention or supervision in Osceola County.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers Out decreased based on the updated Cost Allocation Plan, which was offset by Reserves.**

REVENUES

The County currently has a contract with Keefe Commissary Network, LLC to provide inmate commissary services. As part of this agreement, 37% of the sales generated are deposited in the Inmate Welfare Fund. Other revenues are received from inmate phone fees, charges for printing services, interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

180-INMATE WELFARE FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Charges For Services	\$ 60,800	\$ 70,028	\$ 70,028	\$ 0	\$ 9,228
Miscellaneous Revenues	\$ 252,000	\$ 804,300	\$ 804,300	\$ 0	\$ 552,300
Less 5% Statutory Reduction	\$(3,040)	\$(3,502)	\$(3,502)	\$ 0	\$(462)
Subtotal:	\$ 309,760	\$ 870,826	\$ 870,826	\$ 0	\$ 561,066
Fund Balance	\$ 209,127	\$ 219,999	\$ 219,999	\$ 0	\$ 10,872
REVENUES TOTAL:	\$ 518,887	\$ 1,090,825	\$ 1,090,825	\$ 0	\$ 571,938
EXPENDITURES:					
Operating Expenses	\$ 395,835	\$ 401,510	\$ 401,510	\$ 0	\$ 5,675
Capital Outlay	\$ 1,100	\$ 13,602	\$ 13,602	\$ 0	\$ 12,502
Subtotal:	\$ 396,935	\$ 415,112	\$ 415,112	\$ 0	\$ 18,177
Transfers Out	\$ 53,239	\$ 53,239	\$ 34,177	\$(19,062)	\$(19,062)
Reserves - Operating	\$ 68,713	\$ 122,627	\$ 120,720	\$(1,907)	\$ 52,007
Reserves - Stability	\$ 0	\$ 499,847	\$ 520,816	\$ 20,969	\$ 520,816
EXPENDITURES TOTAL:	\$ 518,887	\$ 1,090,825	\$ 1,090,825	\$ 0	\$ 571,938

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 180 - THE INMATE WELFARE FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	43,764	50,000	50,000	36,564	50,000	0
5340000 - Other Contractual Services	120,739	152,700	152,700	113,463	152,700	0
5430000 - Utility Services	996	1,050	1,050	867	1,050	0
5440000 - Rentals And Leases	12,476	20,630	20,630	16,739	20,630	0
5460000 - Repair & Maintenance Svcs	22,031	40,950	40,950	11,234	40,950	0
5511000 - Office Supplies	1,088	6,000	6,000	616	6,000	0
5512000 - Office Equipment	0	2,325	2,325	900	1,000	-1,325
5520000 - Operating Supplies	94,587	103,000	98,615	66,588	111,680	8,680
5520010 - Computer Software	0	1,680	1,680	0	0	-1,680
5540000 - Books,pubs,subs & Memberships	9,101	15,500	15,500	5,860	15,500	0
5550000 - Training	0	2,000	2,000	0	2,000	0
Operating Expenses:	\$304,782	\$395,835	\$391,450	\$252,831	\$401,510	\$5,675
Capital Outlay:						
5640000 - Machinery & Equipment	7,395	0	4,385	1,640	12,502	12,502
5640020 - Computer Hardware, Capital	0	1,100	1,100	0	1,100	0
Capital Outlay:	\$7,395	\$1,100	\$5,485	\$1,640	\$13,602	\$12,502
Transfers Out:						
5910001 - Tran Out-general Fund	31,859	53,239	53,239	53,239	34,177	-19,062
Transfers Out:	\$31,859	\$53,239	\$53,239	\$53,239	\$34,177	-\$19,062
Reserves - Operating:						
5990010 - Reserve For Cash	0	49,510	49,510	0	75,792	26,282
5990020 - Reserve For Contingency	0	19,203	19,203	0	44,928	25,725
Reserves - Operating:	\$0	\$68,713	\$68,713	\$0	\$120,720	\$52,007
Reserves - Stability:						
5990080 - Reserve For Stability	0	0	52,260	0	520,816	520,816
Reserves - Stability:	\$0	\$0	\$52,260	\$0	\$520,816	\$520,816
TOTAL EXPENDITURES:	\$344,036	\$518,887	\$571,147	\$307,710	\$1,090,825	\$571,938

FUND 187 - TRANSPORTATION IMPACT FEE POINCIANA OVERLAY FUND

TRENDS & ISSUES

The Transportation Impact Fee - Poinciana Overlay Fund accounts for revenues and appropriations realized from the impact fees levied on developments affecting the County's transportation system in the Poinciana area. This funding was repealed per Ordinance 12-31; as indicated in the Repeal Ordinance any remaining balances are to be applied to widening Marigold Avenue from a 2-lane to a 4-lane corridor.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The balance of ongoing capital projects will be added later in the budget process to ensure that estimates are as accurate as possible.

There were no changes between the Recommended and Tentative Budgets.

187-ROAD IMPACT FEE POINCIANA OVERLAY SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
<u>REVENUES:</u>					
Fund Balance	\$ 449,902	\$ 0	\$ 0	\$ 0	\$(449,902)
REVENUES TOTAL:	\$ 449,902	\$ 0	\$ 0	\$ 0	\$(449,902)
<u>EXPENDITURES:</u>					
Reserves - Capital	\$ 449,902	\$ 0	\$ 0	\$ 0	\$(449,902)
EXPENDITURES TOTAL:	\$ 449,902	\$ 0	\$ 0	\$ 0	\$(449,902)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 187 - Road Impact Fee Poinciana Overlay

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	449,902	452,194	0	0	-449,902
Reserves - Capital:	\$0	\$449,902	\$452,194	\$0	\$0	-\$449,902
TOTAL EXPENDITURES:	\$0	\$449,902	\$452,194	\$0	\$0	-\$449,902

FUND 189 – SECOND LOCAL OPTION FUEL TAX FUND

TRENDS & ISSUES

The Second Local Option Fuel Tax Fund supports cost related to Lynx and road resurfacing. For FY18, the Operating budget includes the request for Lynx in the amount of \$7,500,000.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services, Operating and Capital Outlay decreased as all positions will be accounted for in one Transportation fund for easier tracking and management.**
- **Operating Expenses increased due to shared cost for road resurfacing.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The revenue source is the Second Local Option Fuel Tax, a 5 cent tax per gallon on motor fuel. For FY18, revenues are based on a projection provided by the Office of Management and Budget and has been reviewed against projections provided by the Department of Revenue.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfer In changed due to the reallocations noted above.**

189 - SECOND LOCAL OPTION FUEL TAX FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Other Taxes	\$ 8,757,208	\$ 8,557,534	\$ 8,557,534	\$ 0	\$(199,674)
<u>Less 5% Statutory Reduction</u>	<u>\$(437,860)</u>	<u>\$(427,877)</u>	<u>\$(427,877)</u>	<u>\$ 0</u>	<u>\$ 9,983</u>
Subtotal:	\$ 8,319,348	\$ 8,129,657	\$ 8,129,657	\$ 0	\$(189,691)
Transfers In	\$ 0	\$ 408,118	\$ 0	\$(408,118)	\$ 0
<u>Fund Balance</u>	<u>\$ 0</u>	<u>\$ 1,240,136</u>	<u>\$ 1,240,136</u>	<u>\$ 0</u>	<u>\$ 1,240,136</u>
REVENUES TOTAL:	\$ 8,319,348	\$ 9,777,911	\$ 9,369,793	\$(408,118)	\$ 1,050,445
EXPENDITURES:					
Personal Services	\$ 0	\$ 598,195	\$ 0	\$(598,195)	\$ 0
Operating Expenses	\$ 7,327,909	\$ 7,842,000	\$ 8,868,639	\$ 1,026,639	\$ 1,540,730
<u>Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 3,000</u>	<u>\$ 0</u>	<u>\$(3,000)</u>	<u>\$ 0</u>
Subtotal:	\$ 7,327,909	\$ 8,443,195	\$ 8,868,639	\$ 425,444	\$ 1,540,730
<u>Reserves - Operating</u>	<u>\$ 991,439</u>	<u>\$ 1,334,716</u>	<u>\$ 501,154</u>	<u>\$(833,562)</u>	<u>\$(490,285)</u>
EXPENDITURES TOTAL:	\$ 8,319,348	\$ 9,777,911	\$ 9,369,793	\$(408,118)	\$ 1,050,445

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 189 - SECOND LOCAL OPTION FUEL TAX

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5110000 - Executive Salaries	0	0	78,750	0	0	0
5120000 - Regular Salaries And Wages	0	0	0	88,532	0	0
5122000 - Car Allowance	0	0	3,150	2,450	0	0
5160000 - Compensated Annual Leave	0	0	0	1,707	0	0
5160020 - Compensated Admin Leave	0	0	0	2,649	0	0
5170000 - Compensated Sick Leave	0	0	0	1,604	0	0
5210000 - Fica Taxes	0	0	8,320	7,369	0	0
5220000 - Retirement Contributions	0	0	8,178	16,089	0	0
5230000 - Health Insurance	0	0	14,295	5,796	0	0
5231000 - Life Insurance	0	0	117	78	0	0
5232000 - Dental Insurance	0	0	226	160	0	0
5233000 - Lt Disability Insurance	0	0	134	105	0	0
5233100 - St Disability Insurance	0	0	273	193	0	0
5240000 - Workers' Compensation	0	0	250	217	0	0
Personal Services:	\$0	\$0	\$113,693	\$126,950	\$0	\$0
Operating Expenses:						
5340000 - Other Contractual Services	0	0	30,000	0	0	0
5340005 - LYNX	0	7,327,909	7,184,216	7,088,852	7,368,639	40,730
5460007 - R&M Road Milling and Resurfacing	0	0	0	0	1,500,000	1,500,000
5511000 - Office Supplies	0	0	0	38	0	0
Operating Expenses:	\$0	\$7,327,909	\$7,214,216	\$7,088,890	\$8,868,639	\$1,540,730
Reserves - Operating:						
5990050 - Res For Other - Undesignated	0	991,439	991,439	0	501,154	-490,285
Reserves - Operating:	\$0	\$991,439	\$991,439	\$0	\$501,154	-\$490,285
TOTAL EXPENDITURES:	\$0	\$8,319,348	\$8,319,348	\$7,215,840	\$9,369,793	\$1,050,445

DEBT SERVICE FUNDS

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FUND 201 – DEBT SERVICES LIMITED G.O. REFUNDING BONDS, SERIES 2015

TRENDS & ISSUES

This Fund was established in FY15 to account for the advance refunding of a portion of the outstanding Limited General Obligation Bonds, Series 2006 \$8,600,000 (Fund 234). This bond will sunset in October 2025.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources utilize dedicated Ad Valorem funding to provide funds for the debt service expenses. Other revenue sources include Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

201-LIMITED GO REFUNDING BONDS, SERIES 2015 SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Current Ad Valorem Taxes	\$ 303,111	\$ 1,207,777	\$ 1,207,777	\$ 0	\$ 904,666
Miscellaneous Revenues	\$ 580	\$ 0	\$ 0	\$ 0	\$(580)
<u>Less 5% Statutory Reduction</u>	<u>\$(15,185)</u>	<u>\$(60,389)</u>	<u>\$(60,389)</u>	<u>\$ 0</u>	<u>\$(45,204)</u>
Subtotal:	\$ 288,506	\$ 1,147,388	\$ 1,147,388	\$ 0	\$ 858,882
<u>Fund Balance</u>	<u>\$ 192,406</u>	<u>\$ 196,433</u>	<u>\$ 196,433</u>	<u>\$ 0</u>	<u>\$ 4,027</u>
REVENUES TOTAL:	<u>\$ 480,912</u>	<u>\$ 1,343,821</u>	<u>\$ 1,343,821</u>	<u>\$ 0</u>	<u>\$ 862,909</u>
EXPENDITURES:					
Operating Expenses	\$ 5,754	\$ 22,140	\$ 22,140	\$ 0	\$ 16,386
<u>Debt Service</u>	<u>\$ 278,725</u>	<u>\$ 281,500</u>	<u>\$ 281,500</u>	<u>\$ 0</u>	<u>\$ 2,775</u>
Subtotal:	\$ 284,479	\$ 303,640	\$ 303,640	\$ 0	\$ 19,161
<u>Reserves - Debt</u>	<u>\$ 196,433</u>	<u>\$ 1,040,181</u>	<u>\$ 1,040,181</u>	<u>\$ 0</u>	<u>\$ 843,748</u>
EXPENDITURES TOTAL:	<u>\$ 480,912</u>	<u>\$ 1,343,821</u>	<u>\$ 1,343,821</u>	<u>\$ 0</u>	<u>\$ 862,909</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 201 - LIMITED GO REFUNDING BONDS, SERIES 2015

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	4,053	5,754	5,754	5,754	22,140	16,386
Operating Expenses:	\$4,053	\$5,754	\$5,754	\$5,754	\$22,140	\$16,386
Debt Service:						
5710000 - Principal	0	105,000	105,000	105,000	110,000	5,000
5720000 - Interest	164,614	173,725	173,725	173,725	171,500	-2,225
Debt Service:	\$164,614	\$278,725	\$278,725	\$278,725	\$281,500	\$2,775
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	196,433	196,433	0	1,040,181	843,748
5990034 - Bond Reserves - Other	0	0	17,393	0	0	0
Reserves - Debt:	\$0	\$196,433	\$213,826	\$0	\$1,040,181	\$843,748
TOTAL EXPENDITURES:	\$168,667	\$480,912	\$498,305	\$284,479	\$1,343,821	\$862,909

FUND 202 – DEBT SERVICE SALES TAX REVENUE BONDS 2009

TRENDS & ISSUES

This Fund was established in FY09 to account for the payment of principal, interest and other debt service costs for the Sales Tax Revenue Bonds, Series 2009, and \$48,735,000. This bond was issued to provide funds to: finance costs of acquisition, construction and improvement of various properties and facilities of the County; and the acquisition of approximately 400 acres of right-of-way and storm water management ponds for the purpose of extending and improving the County's transportation system through six major development of regional impact projects in east Osceola County, bordering Lake Tohopekaliga. Expenditures include the debt service payment, as well as the required reserves. This bond will sunset in October 2018.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

202-D/S SALES TAX REV 2009 SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Miscellaneous Revenues	\$ 7,000	\$ 0	\$ 0	\$ 0	\$(7,000)
Less 5% Statutory Reduction	\$(350)	\$ 0	\$ 0	\$ 0	\$ 350
Subtotal:	\$ 6,650	\$ 0	\$ 0	\$ 0	\$(6,650)
Transfers In	\$ 1,199,000	\$ 0	\$ 0	\$ 0	\$(1,199,000)
Fund Balance	\$ 2,334,100	\$ 2,409,300	\$ 2,409,300	\$ 0	\$ 75,200
REVENUES TOTAL:	\$ 3,539,750	\$ 2,409,300	\$ 2,409,300	\$ 0	\$(1,130,450)
EXPENDITURES:					
Debt Service	\$ 1,130,450	\$ 1,183,575	\$ 1,183,575	\$ 0	\$ 53,125
Subtotal:	\$ 1,130,450	\$ 1,183,575	\$ 1,183,575	\$ 0	\$ 53,125
Transfers Out	\$ 0	\$ 43,975	\$ 43,975	\$ 0	\$ 43,975
Reserves - Debt	\$ 2,409,300	\$ 1,181,750	\$ 1,181,750	\$ 0	\$(1,227,550)
EXPENDITURES TOTAL:	\$ 3,539,750	\$ 2,409,300	\$ 2,409,300	\$ 0	\$(1,130,450)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 202 - DEBT SERVICES SALES TAX REVENUE BONDS 2009

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,020,000	1,060,000	1,060,000	1,060,000	1,110,000	50,000
5720000 - Interest	2,166,906	69,450	69,450	116,775	69,075	-375
5730000 - Other Debt Service Costs	0	1,000	5,500	4,500	4,500	3,500
5740000 - Pmt Refunded Bond Escrow Agent	43,633,731	0	0	0	0	0
Debt Service:	\$46,820,637	\$1,130,450	\$1,134,950	\$1,181,275	\$1,183,575	\$53,125
Transfers Out:						
5910306 - Tran Out-local Opt Infra Sales	2,989,259	0	0	0	43,975	43,975
Transfers Out:	\$2,989,259	\$0	\$0	\$0	\$43,975	\$43,975
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,204,650	1,204,650	0	1,181,750	-22,900
5990033 - Res For Debt - Bond Covenant	0	1,204,650	1,204,650	0	0	-1,204,650
Reserves - Debt:	\$0	\$2,409,300	\$2,409,300	\$0	\$1,181,750	-\$1,227,550
TOTAL EXPENDITURES:	\$49,809,896	\$3,539,750	\$3,544,250	\$1,181,275	\$2,409,300	-\$1,130,450

FUND 204 – DEBT SERVICE TAXABLE 5TH CENT REVENUE BOND SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. This bond was issued to provide funds to finance costs of construction and pre-paid rent for the RIDA Convention Center. This bond will sunset in October 2041.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Special Assessment from the OMNI Orlando Resort, a Transfer In from the 5th Cent Resort Tax Fund (Fund 105) as well as interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

204-TDT TAX BONDS SERIES 2012 SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Permits, Fees & Special Assessments	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0	\$ 0
Miscellaneous Revenues	\$ 4,773	\$ 4,524	\$ 4,524	\$ 0	\$(249)
Less 5% Statutory Reduction	\$(15,239)	\$(15,226)	\$(15,226)	\$ 0	\$ 13
Subtotal:	\$ 289,534	\$ 289,298	\$ 289,298	\$ 0	\$(236)
Transfers In	\$ 643,740	\$ 644,414	\$ 644,414	\$ 0	\$ 674
Fund Balance	\$ 1,508,454	\$ 1,514,767	\$ 1,514,767	\$ 0	\$ 6,313
REVENUES TOTAL:	\$ 2,441,728	\$ 2,448,479	\$ 2,448,479	\$ 0	\$ 6,751
EXPENDITURES:					
Debt Service	\$ 926,961	\$ 928,493	\$ 928,493	\$ 0	\$ 1,532
Subtotal:	\$ 926,961	\$ 928,493	\$ 928,493	\$ 0	\$ 1,532
Reserves - Debt	\$ 1,514,767	\$ 1,519,986	\$ 1,519,986	\$ 0	\$ 5,219
EXPENDITURES TOTAL:	\$ 2,441,728	\$ 2,448,479	\$ 2,448,479	\$ 0	\$ 6,751

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 204 - TDT TAX BONDS SERIES 2012

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	210,000	215,000	215,000	215,000	225,000	10,000
5720000 - Interest	718,414	711,461	711,461	711,461	702,993	-8,468
5730000 - Other Debt Service Costs	0	500	500	0	500	0
Debt Service:	\$928,414	\$926,961	\$926,961	\$926,461	\$928,493	\$1,532
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	578,887	578,887	0	584,106	5,219
5990033 - Res For Debt - Bond Covenant	0	935,880	935,880	0	935,880	0
Reserves - Debt:	\$0	\$1,514,767	\$1,514,767	\$0	\$1,519,986	\$5,219
TOTAL EXPENDITURES:	\$928,414	\$2,441,728	\$2,441,728	\$926,461	\$2,448,479	\$6,751

FUND 210 – DEBT SERVICE WEST 192 IIC FUND

TRENDS & ISSUES

This Fund was established in Fiscal Year 2008 to account for principal, interest and other debt service expenses related to the \$4,415,000 West 192 Redevelopment Area Municipal Service Benefit Unit (MSBU) Special Assessments Bonds, Series 2003. This Bond was issued to provide funds to complete installation of roadway landscaping and street lighting, pedestrian pathways and crosswalks, roadway signage and transit facilities in the Phase IIC Benefit area. The Series 2003 revenue bonds will sunset in November 2033.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The funding sources for FY18 are Special Assessments, Fund Balance and interest.

There were no changes between the Recommended and Tentative Budgets.

210-W 192 PHASE IIC SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Permits, Fees & Special Assessments	\$ 354,698	\$ 349,165	\$ 349,165	\$ 0	\$(5,533)
Miscellaneous Revenues	\$ 1,486	\$ 1,794	\$ 1,794	\$ 0	\$ 308
<u>Less 5% Statutory Reduction</u>	<u>\$(17,809)</u>	<u>\$(17,548)</u>	<u>\$(17,548)</u>	<u>\$ 0</u>	<u>\$ 261</u>
Subtotal:	\$ 338,375	\$ 333,411	\$ 333,411	\$ 0	\$(4,964)
<u>Fund Balance</u>	<u>\$ 428,725</u>	<u>\$ 531,384</u>	<u>\$ 531,384</u>	<u>\$ 0</u>	<u>\$ 102,659</u>
REVENUES TOTAL:	<u>\$ 767,100</u>	<u>\$ 864,795</u>	<u>\$ 864,795</u>	<u>\$ 0</u>	<u>\$ 97,695</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 335,250</u>	<u>\$ 443,713</u>	<u>\$ 443,713</u>	<u>\$ 0</u>	<u>\$ 108,463</u>
Subtotal:	\$ 335,250	\$ 443,713	\$ 443,713	\$ 0	\$ 108,463
<u>Reserves - Debt</u>	<u>\$ 431,850</u>	<u>\$ 421,082</u>	<u>\$ 421,082</u>	<u>\$ 0</u>	<u>\$(10,768)</u>
EXPENDITURES TOTAL:	<u>\$ 767,100</u>	<u>\$ 864,795</u>	<u>\$ 864,795</u>	<u>\$ 0</u>	<u>\$ 97,695</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 210 - WEST 192 PHASE IIC SUMMARY

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	75,000	75,000	75,000	75,000	75,000	0
5710001 - Princ. Early Redemption	165,000	145,000	145,000	145,000	265,000	120,000
5720000 - Interest	121,931	113,750	113,750	109,856	102,213	-11,537
5730000 - Other Debt Service Costs	1,050	1,500	1,500	1,350	1,500	0
Debt Service:	\$362,981	\$335,250	\$335,250	\$331,206	\$443,713	\$108,463
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	135,937	235,471	0	125,169	-10,768
5990033 - Res For Debt - Bond Covenant	0	295,913	295,913	0	295,913	0
Reserves - Debt:	\$0	\$431,850	\$531,384	\$0	\$421,082	-\$10,768
TOTAL EXPENDITURES:	\$362,981	\$767,100	\$866,634	\$331,206	\$864,795	\$97,695

FUND 211 – DEBT SERVICE SALES TAX REVENUE BONDS SERIES 2015A

TRENDS & ISSUES

This Fund was established in FY15 to account for principal, interest and other debt service expenses related to the \$67,500,000 for the Sales Tax Revenue Bonds, Series 2015A. This bond was issued to provide funds to construct and equip the Florida Advanced Manufacturing and Research Center. The Series 2015A Revenue Bonds will sunset in 2045.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The funding sources for FY18 include a Transfer In from the General Fund, Fund Balance and interest.

There were no changes between the Recommended and Tentative Budgets.

211 - SALES TAX REVENUE BONDS SERIES 2015A SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Miscellaneous Revenues	\$ 4,345	\$ 4,314	\$ 4,314	\$ 0	\$(31)
<u>Less 5% Statutory Reduction</u>	<u>\$(217)</u>	<u>\$(216)</u>	<u>\$(216)</u>	<u>\$ 0</u>	<u>\$ 1</u>
Subtotal:	\$ 4,128	\$ 4,098	\$ 4,098	\$ 0	\$(30)
Transfers In	\$ 2,861,989	\$ 3,322,171	\$ 3,322,171	\$ 0	\$ 460,182
<u>Fund Balance</u>	<u>\$ 1,448,287</u>	<u>\$ 1,438,135</u>	<u>\$ 1,438,135</u>	<u>\$ 0</u>	<u>\$(10,152)</u>
REVENUES TOTAL:	<u>\$ 4,314,404</u>	<u>\$ 4,764,404</u>	<u>\$ 4,764,404</u>	<u>\$ 0</u>	<u>\$ 450,000</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 2,876,269</u>	<u>\$ 2,876,269</u>	<u>\$ 2,876,269</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 2,876,269	\$ 2,876,269	\$ 2,876,269	\$ 0	\$ 0
<u>Reserves - Debt</u>	<u>\$ 1,438,135</u>	<u>\$ 1,888,135</u>	<u>\$ 1,888,135</u>	<u>\$ 0</u>	<u>\$ 450,000</u>
EXPENDITURES TOTAL:	<u>\$ 4,314,404</u>	<u>\$ 4,764,404</u>	<u>\$ 4,764,404</u>	<u>\$ 0</u>	<u>\$ 450,000</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 211 - SALES TAX REVENUE BONDS SERIES 2015A

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Debt Service:						
5720000 - Interest	2,916,217	2,876,269	2,876,269	2,876,269	2,876,269	0
5730000 - Other Debt Service Costs	539	0	0	539	0	0
5731000 - Debt Issuance Costs	1,328	0	0	0	0	0
Debt Service:	\$2,918,084	\$2,876,269	\$2,876,269	\$2,876,808	\$2,876,269	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,438,135	1,438,135	0	1,888,135	450,000
Reserves - Debt:	\$0	\$1,438,135	\$1,438,135	\$0	\$1,888,135	\$450,000
TOTAL EXPENDITURES:	\$2,918,084	\$4,314,404	\$4,314,404	\$2,876,808	\$4,764,404	\$450,000

FUND 234 – LTD G.O. BONDS SERIES 2006 ENVIRONMENTAL LANDS

TRENDS & ISSUES

This Fund accounts for the principal, interest and other debt service expenses related to the \$15,295,000, Save Osceola General Obligation Bonds. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28.

Additionally in FY16 the Board passed the LTD G.O. Refunding Bonds; Series 2015 to advance refund \$8,600,000 of the balance of this bond. The remaining balance of these bonds will sunset in October 2018.

Changes between the Recommended and Tentative Budgets are as follows:

- **Bonds associated with this Fund has been refunded in FY17.**

REVENUES

This Fund is using the Fund Balance for the debt service expenses.

Changes between the Recommended and tentative Budgets are as follows:

- **Due to the refunding of these Bonds in FY17, Transfers In have been deleted as this Fund will be closed in FY18 once final payment has been made.**
- **Fund Balance was adjusted to provide funds to the remaining debt service and transfer out to Fund 125 – Environmental Land Acquisition.**

234-LTD GO BONDS 2006 SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Current Ad Valorem Taxes	\$ 659,007	\$ 0	\$ 0	\$ 0	\$(659,007)
Less 5% Statutory Reduction	<u>\$(32,950)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 32,950</u>
Subtotal:	\$ 626,057	\$ 0	\$ 0	\$ 0	\$(626,057)
Transfers In	\$ 0	\$ 319	\$ 0	\$(319)	\$ 0
Fund Balance	<u>\$ 1,044,124</u>	<u>\$ 827,125</u>	<u>\$ 860,075</u>	<u>\$ 32,950</u>	<u>\$(184,049)</u>
REVENUES TOTAL:	<u>\$ 1,670,181</u>	<u>\$ 827,444</u>	<u>\$ 860,075</u>	<u>\$ 32,631</u>	<u>\$(810,106)</u>
EXPENDITURES:					
Operating Expenses	\$ 12,514	\$ 0	\$ 0	\$ 0	\$(12,514)
Debt Service	<u>\$ 830,542</u>	<u>\$ 827,444</u>	<u>\$ 827,444</u>	<u>\$ 0</u>	<u>\$(3,098)</u>
Subtotal:	\$ 843,056	\$ 827,444	\$ 827,444	\$ 0	\$(15,612)
Transfers Out	\$ 0	\$ 0	\$ 32,631	\$ 32,631	\$ 32,631
Reserves - Debt	<u>\$ 827,125</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(827,125)</u>
EXPENDITURES TOTAL:	<u>\$ 1,670,181</u>	<u>\$ 827,444</u>	<u>\$ 860,075</u>	<u>\$ 32,631</u>	<u>\$(810,106)</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 234 - LTD GO BONDS 2006

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	17,195	12,514	12,514	12,514	0	-12,514
Operating Expenses:	\$17,195	\$12,514	\$12,514	\$12,514	\$0	-\$12,514
Debt Service:						
5710000 - Principal	750,000	780,000	780,000	780,000	810,000	30,000
5720000 - Interest	81,195	50,108	50,108	50,108	17,010	-33,098
5730000 - Other Debt Service Costs	434	434	434	0	434	0
Debt Service:	\$831,629	\$830,542	\$830,542	\$830,108	\$827,444	-\$3,098
Transfers Out:						
5910125 - Tran Out-env Land Maintenance	0	0	0	0	32,631	32,631
5910201 - Tran Out - LTD GO Bond Series 2015	149,605	0	0	0	0	0
Transfers Out:	\$149,605	\$0	\$0	\$0	\$32,631	\$32,631
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	827,125	827,125	0	0	-827,125
Reserves - Debt:	\$0	\$827,125	\$827,125	\$0	\$0	-\$827,125
TOTAL EXPENDITURES:	\$998,429	\$1,670,181	\$1,670,181	\$842,622	\$860,075	-\$810,106

FUND 235 – INFRA SALES SURTAX SERIES 2007

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the \$75,000,000 Infrastructure Sales Surtax Series 2007 bonds which were issued to provide funding for a portion of the cost of acquisition, construction, and equipping of certain transportation improvements. Funds also support the financing of park facilities, public safety facilities, other governmental facilities and capital equipment, as well as construction of the County owned and operated agriculture center.

Changes between the Recommended and Tentative Budgets are as follows:

- **The bonds associated with this Fund have been partially refunded in FY17 with a remaining balance of \$4,548,225 for FY18. There is a reduction to Debt Service due to the refunding and Transfers Out increased to provide funds to the newly created Fund associated with the refunded bonds.**

REVENUES

Funding sources include a Transfer In from the Local Option Sales Tax Fund, Interest, and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Due to the partial refunding of these Bonds in FY17, Miscellaneous Revenues have been deleted as this Fund will be closed in FY18 once final payments have been made. The new Fund in FY18 associated with the partial refunding is Fund 244 – Infrastructure Sales Tax Refunding Bonds Series 2017.**

235-INFRA SALES SURTAX SERIES 2007 SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Miscellaneous Revenues	\$ 13,369	\$ 13,644	\$ 0	\$(13,644)	\$(13,369)
<u>Less 5% Statutory Reduction</u>	<u>\$(668)</u>	<u>\$(682)</u>	<u>\$ 0</u>	<u>\$ 682</u>	<u>\$ 668</u>
Subtotal:	\$ 12,701	\$ 12,962	\$ 0	\$(12,962)	\$(12,701)
Transfers In	\$ 5,079,350	\$ 5,079,838	\$ 0	\$(5,079,838)	\$(5,079,350)
<u>Fund Balance</u>	<u>\$ 4,456,225</u>	<u>\$ 4,548,225</u>	<u>\$ 4,548,225</u>	<u>\$ 0</u>	<u>\$ 92,000</u>
REVENUES TOTAL:	\$ 9,548,276	\$ 9,641,025	\$ 4,548,225	\$(5,092,800)	\$(5,000,051)
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 5,000,050</u>	<u>\$ 4,992,425</u>	<u>\$ 4,105,225</u>	<u>\$(887,200)</u>	<u>\$(894,825)</u>
Subtotal:	\$ 5,000,050	\$ 4,992,425	\$ 4,105,225	\$(887,200)	\$(894,825)
Transfers Out	\$ 0	\$ 0	\$ 443,000	\$ 443,000	\$ 443,000
<u>Reserves - Debt</u>	<u>\$ 4,548,226</u>	<u>\$ 4,648,600</u>	<u>\$ 0</u>	<u>\$(4,648,600)</u>	<u>\$(4,548,226)</u>
EXPENDITURES TOTAL:	\$ 9,548,276	\$ 9,641,025	\$ 4,548,225	\$(5,092,800)	\$(5,000,051)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 235 - INFRA SALES SURTAX SERIES 2007

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,640,000	3,820,000	3,820,000	3,820,000	4,005,000	185,000
5720000 - Interest	1,363,150	1,179,450	1,179,450	1,179,450	99,625	-1,079,825
5730000 - Other Debt Service Costs	0	600	600	0	600	0
5740000 - Pmt Refunded Bond Escrow Agent	0	0	0	19,218,601	0	0
Debt Service:	\$5,003,150	\$5,000,050	\$5,000,050	\$24,218,051	\$4,105,225	-\$894,825
Transfers Out:						
5910241 - Tran Out Infrastructure Sales Surtax	448,224	0	0	0	0	0
5910244 - Tran Out Fund 244	0	0	0	0	443,000	443,000
Transfers Out:	\$448,224	\$0	\$0	\$0	\$443,000	\$443,000
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,548,226	4,548,226	0	0	-4,548,226
Reserves - Debt:	\$0	\$4,548,226	\$4,548,226	\$0	\$0	-\$4,548,226
TOTAL EXPENDITURES:	\$5,451,374	\$9,548,276	\$9,548,276	\$24,218,051	\$4,548,225	-\$5,000,051

FUND 236 – CAPITAL IMPROVEMENT REVENUE BONDS SERIES 2009 FUND

TRENDS & ISSUES

This Fund accounts for principal, interest and other debt service expenses related to the \$132,250,000 Capital Improvement Revenue Bonds issued in 2009. This Bond was established to fund various capital projects including road and ancillary projects, such as the Courthouse Square Parking Garage, Marydia Community Center, and the Sheriff's Training Facility. The final debt service payment for this bond issue is scheduled for October 2039.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include Transfers In from the General Fund and Fund 115 – Courthouse Facilities Fund to support debt service payments associated with the Parking Garage. Also there is a Transfer In from the General and Fund 306-Infrastructure Sales Surtax to support the remaining debt service previously paid by Impact Fees. Additional revenue is received from a Federal Subsidy on the Build America & Recovery Zone Economic Development Bonds, as well as interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

236-CAPITAL IMPROVEMENT BOND SERIES 2009 SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Intergovernmental Revenue	\$ 2,056,000	\$ 2,029,744	\$ 2,029,744	\$ 0	\$(26,256)
Miscellaneous Revenues	\$ 43,602	\$ 43,802	\$ 43,802	\$ 0	\$ 200
<u>Less 5% Statutory Reduction</u>	<u>\$(102,800)</u>	<u>\$(103,677)</u>	<u>\$(103,677)</u>	<u>\$ 0</u>	<u>\$(877)</u>
Subtotal:	\$ 1,996,802	\$ 1,969,869	\$ 1,969,869	\$ 0	\$(26,933)
Transfers In	\$ 8,175,078	\$ 8,181,272	\$ 8,181,272	\$ 0	\$ 6,194
<u>Fund Balance</u>	<u>\$ 14,533,919</u>	<u>\$ 14,600,678</u>	<u>\$ 14,600,678</u>	<u>\$ 0</u>	<u>\$ 66,759</u>
REVENUES TOTAL:	<u>\$ 24,705,799</u>	<u>\$ 24,751,819</u>	<u>\$ 24,751,819</u>	<u>\$ 0</u>	<u>\$ 46,020</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 10,128,511</u>	<u>\$ 10,113,205</u>	<u>\$ 10,113,205</u>	<u>\$ 0</u>	<u>\$(15,306)</u>
Subtotal:	\$ 10,128,511	\$ 10,113,205	\$ 10,113,205	\$ 0	\$(15,306)
<u>Reserves - Debt</u>	<u>\$ 14,577,288</u>	<u>\$ 14,638,614</u>	<u>\$ 14,638,614</u>	<u>\$ 0</u>	<u>\$ 61,326</u>
EXPENDITURES TOTAL:	<u>\$ 24,705,799</u>	<u>\$ 24,751,819</u>	<u>\$ 24,751,819</u>	<u>\$ 0</u>	<u>\$ 46,020</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 236 - CAPITAL IMPROVEMENT BOND SERIES 2009

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,850,000	2,955,000	2,955,000	2,955,000	3,045,000	90,000
5720000 - Interest	7,272,067	7,172,686	7,172,686	7,172,686	7,067,380	-105,306
5730000 - Other Debt Service Costs	825	825	825	0	825	0
Debt Service:	\$10,122,892	\$10,128,511	\$10,128,511	\$10,127,686	\$10,113,205	-\$15,306
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	6,608,027	6,631,417	0	6,669,353	61,326
5990033 - Res For Debt - Bond Covenant	0	7,969,261	7,969,261	0	7,969,261	0
Reserves - Debt:	\$0	\$14,577,288	\$14,600,678	\$0	\$14,638,614	\$61,326
TOTAL EXPENDITURES:	\$10,122,892	\$24,705,799	\$24,729,189	\$10,127,686	\$24,751,819	\$46,020

FUND 237 – SALES TAX REVENUE REFUNDING BONDS SERIES 2010

TRENDS & ISSUES

This Fund accounts for principal, interest and other debt service expenses for the \$43,470,000 Series 2010 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 1999. This Bond supports the construction, expansion and improvement of the County's Courthouse and administrative facilities and will sunset in October 2024.

Changes between the Recommended and Tentative Budgets are as follows:

- **Bonds associated with this Fund has been refunded which accounts for the elimination of Debt Service.**

REVENUES

Funding sources include Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenues have been deleted as this Fund will be closed in FY18 and replaced with Fund 245 – Sales Tax Revenue Refunding Bonds Series 2017.**

237-SALES TAX REF REV BONDS SERIES 2010 SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Miscellaneous Revenues	\$ 23,299	\$ 23,425	\$ 0	\$(23,425)	\$(23,299)
<u>Less 5% Statutory Reduction</u>	<u>\$(1,165)</u>	<u>\$(1,171)</u>	<u>\$ 0</u>	<u>\$ 1,171</u>	<u>\$ 1,165</u>
Subtotal:	\$ 22,134	\$ 22,254	\$ 0	\$(22,254)	\$(22,134)
Transfers In	\$ 4,191,116	\$ 4,183,396	\$ 0	\$(4,183,396)	\$(4,191,116)
<u>Fund Balance</u>	<u>\$ 7,766,200</u>	<u>\$ 12,040,275</u>	<u>\$ 4,231,900</u>	<u>\$(7,808,375)</u>	<u>\$(3,534,300)</u>
REVENUES TOTAL:	<u>\$ 11,979,450</u>	<u>\$ 16,245,925</u>	<u>\$ 4,231,900</u>	<u>\$(12,014,025)</u>	<u>\$(7,747,550)</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 4,171,075</u>	<u>\$ 4,154,450</u>	<u>\$ 0</u>	<u>\$(4,154,450)</u>	<u>\$(4,171,075)</u>
Subtotal:	\$ 4,171,075	\$ 4,154,450	\$ 0	\$(4,154,450)	\$(4,171,075)
Transfers Out	\$ 0	\$ 4,231,900	\$ 4,231,900	\$ 0	\$ 4,231,900
<u>Reserves - Debt</u>	<u>\$ 7,808,375</u>	<u>\$ 7,859,575</u>	<u>\$ 0</u>	<u>\$(7,859,575)</u>	<u>\$(7,808,375)</u>
EXPENDITURES TOTAL:	<u>\$ 11,979,450</u>	<u>\$ 16,245,925</u>	<u>\$ 4,231,900</u>	<u>\$(12,014,025)</u>	<u>\$(7,747,550)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 237 - SALES TAX REF REV BONDS SERIES 2010

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,775,000	2,855,000	2,855,000	2,855,000	0	-2,855,000
5720000 - Interest	1,400,225	1,315,775	1,315,775	1,315,775	0	-1,315,775
5730000 - Other Debt Service Costs	300	300	300	300	0	-300
Debt Service:	\$4,175,525	\$4,171,075	\$4,171,075	\$4,171,075	\$0	-\$4,171,075
Transfers Out:						
5910315 - Tran Out-General Capital Outlay Fur	0	0	0	0	4,231,900	4,231,900
Transfers Out:	\$0	\$0	\$0	\$0	\$4,231,900	\$4,231,900
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,576,475	3,576,475	0	0	-3,576,475
5990033 - Res For Debt - Bond Covenant	0	4,231,900	4,231,900	0	0	-4,231,900
Reserves - Debt:	\$0	\$7,808,375	\$7,808,375	\$0	\$0	-\$7,808,375
TOTAL EXPENDITURES:	\$4,175,525	\$11,979,450	\$11,979,450	\$4,171,075	\$4,231,900	-\$7,747,550

FUND 238 – G.O. BONDS SERIES 2010

TRENDS & ISSUES

This Fund accounts for the payment of principal, interest and other debt service costs related to the \$25,406,603, Save Osceola General Obligation Bonds Series 2010. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. The bonds will sunset in October 2025.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Per Ordinance No. 06-25 as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding to provide funds for debt service expenses. Other revenue sources include Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

238-GO BONDS 2010 SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Current Ad Valorem Taxes	\$ 2,050,589	\$ 2,242,686	\$ 2,242,686	\$ 0	\$ 192,097
<u>Less 5% Statutory Reduction</u>	<u>\$(102,529)</u>	<u>\$(112,134)</u>	<u>\$(112,134)</u>	<u>\$ 0</u>	<u>\$(9,605)</u>
Subtotal:	\$ 1,948,060	\$ 2,130,552	\$ 2,130,552	\$ 0	\$ 182,492
<u>Fund Balance</u>	<u>\$ 1,970,492</u>	<u>\$ 1,824,759</u>	<u>\$ 1,824,759</u>	<u>\$ 0</u>	<u>\$(145,733)</u>
REVENUES TOTAL:	<u>\$ 3,918,552</u>	<u>\$ 3,955,311</u>	<u>\$ 3,955,311</u>	<u>\$ 0</u>	<u>\$ 36,759</u>
EXPENDITURES:					
Operating Expenses	\$ 38,959	\$ 43,532	\$ 43,532	\$ 0	\$ 4,573
<u>Debt Service</u>	<u>\$ 2,054,719</u>	<u>\$ 2,053,319</u>	<u>\$ 2,053,319</u>	<u>\$ 0</u>	<u>\$(1,400)</u>
Subtotal:	\$ 2,093,678	\$ 2,096,851	\$ 2,096,851	\$ 0	\$ 3,173
<u>Reserves - Debt</u>	<u>\$ 1,824,874</u>	<u>\$ 1,858,460</u>	<u>\$ 1,858,460</u>	<u>\$ 0</u>	<u>\$ 33,586</u>
EXPENDITURES TOTAL:	<u>\$ 3,918,552</u>	<u>\$ 3,955,311</u>	<u>\$ 3,955,311</u>	<u>\$ 0</u>	<u>\$ 36,759</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 238 - GO BONDS 2010

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	42,609	38,959	38,959	38,959	43,532	4,573
Operating Expenses:	\$42,609	\$38,959	\$38,959	\$38,959	\$43,532	\$4,573
Debt Service:						
5710000 - Principal	1,445,000	1,505,000	1,505,000	1,505,000	1,565,000	60,000
5720000 - Interest	608,619	549,619	549,619	549,619	488,219	-61,400
5730000 - Other Debt Service Costs	115	100	100	0	100	0
Debt Service:	\$2,053,734	\$2,054,719	\$2,054,719	\$2,054,619	\$2,053,319	-\$1,400
Transfers Out:						
5910234 - Tran Out-environm Land Acq	0	0	4,959	4,959	0	0
Transfers Out:	\$0	\$0	\$4,959	\$4,959	\$0	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,824,874	1,824,874	0	1,858,460	33,586
5990034 - Bond Reserves - Other	0	0	19,009	0	0	0
Reserves - Debt:	\$0	\$1,824,874	\$1,843,883	\$0	\$1,858,460	\$33,586
TOTAL EXPENDITURES:	\$2,096,343	\$3,918,552	\$3,942,520	\$2,098,537	\$3,955,311	\$36,759

FUND 239 – INFRASTRUCTURE SALES TAX REV REFUNDING BONDS SERIES 2011

TRENDS & ISSUES

This Fund was established in FY12 to account for the payments of principal, interest and other debt service expenses for the \$29,500,000 Series 2011 Infrastructure Sales Surtax Refunding Bond, which will sunset in October 2022. This Bond was issued to refund the County's outstanding Infrastructure Sales Surtax Bonds, Series 2002.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Transfer In from Fund 306 - Local Option Sales Tax Fund and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

239-INFRA S TAX REV REFUNDING 2011 SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
<u>REVENUES:</u>					
Transfers In	\$ 3,758,304	\$ 3,771,426	\$ 3,771,426	\$ 0	\$ 13,122
Fund Balance	\$ 3,248,059	\$ 3,305,313	\$ 3,305,313	\$ 0	\$ 57,254
REVENUES TOTAL:	\$ 7,006,363	\$ 7,076,739	\$ 7,076,739	\$ 0	\$ 70,376
<u>EXPENDITURES:</u>					
Debt Service	\$ 3,701,050	\$ 3,701,176	\$ 3,701,176	\$ 0	\$ 126
Subtotal:	\$ 3,701,050	\$ 3,701,176	\$ 3,701,176	\$ 0	\$ 126
Reserves - Debt	\$ 3,305,313	\$ 3,375,563	\$ 3,375,563	\$ 0	\$ 70,250
EXPENDITURES TOTAL:	\$ 7,006,363	\$ 7,076,739	\$ 7,076,739	\$ 0	\$ 70,376

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 239 - INFRA S TAX REV REFUNDING 2011

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,580,000	2,705,000	2,705,000	2,705,000	2,840,000	135,000
5720000 - Interest	1,125,375	995,750	995,750	995,750	860,876	-134,874
5730000 - Other Debt Service Costs	300	300	300	300	300	0
Debt Service:	\$3,705,675	\$3,701,050	\$3,701,050	\$3,701,050	\$3,701,176	\$126
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,305,313	3,305,313	0	3,375,563	70,250
Reserves - Debt:	\$0	\$3,305,313	\$3,305,313	\$0	\$3,375,563	\$70,250
TOTAL EXPENDITURES:	\$3,705,675	\$7,006,363	\$7,006,363	\$3,701,050	\$7,076,739	\$70,376

FUND 240 – TDT REVENUE REFUNDING BONDS SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the \$74,790,000 Series 2012 TDT Revenue Refunding Bond. This Bond was issued to refund the County's outstanding TDT Revenue Bonds, Series 2002A and will sunset in October 2034.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include Transfers In from the Fund 104 – Tourist Development Tax Fund, Fund 105 – the 5th Cent Resort Tax Fund, as well as Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

240-TDT REF & IMP 2012 DEBT SVC SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Intergovernmental Revenue	\$ 500,004	\$ 0	\$ 0	\$ 0	\$(500,004)
Miscellaneous Revenues	\$ 12,139	\$ 12,286	\$ 12,286	\$ 0	\$ 147
<u>Less 5% Statutory Reduction</u>	<u>\$(25,607)</u>	<u>\$(614)</u>	<u>\$(614)</u>	<u>\$ 0</u>	<u>\$ 24,993</u>
Subtotal:	\$ 486,536	\$ 11,672	\$ 11,672	\$ 0	\$(474,864)
Transfers In	\$ 5,059,595	\$ 5,537,209	\$ 5,537,209	\$ 0	\$ 477,614
<u>Fund Balance</u>	<u>\$ 4,046,316</u>	<u>\$ 4,095,416</u>	<u>\$ 4,095,416</u>	<u>\$ 0</u>	<u>\$ 49,100</u>
REVENUES TOTAL:	<u>\$ 9,592,447</u>	<u>\$ 9,644,297</u>	<u>\$ 9,644,297</u>	<u>\$ 0</u>	<u>\$ 51,850</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 5,497,031</u>	<u>\$ 5,480,006</u>	<u>\$ 5,480,006</u>	<u>\$ 0</u>	<u>\$(17,025)</u>
Subtotal:	\$ 5,497,031	\$ 5,480,006	\$ 5,480,006	\$ 0	\$(17,025)
<u>Reserves - Debt</u>	<u>\$ 4,095,416</u>	<u>\$ 4,164,291</u>	<u>\$ 4,164,291</u>	<u>\$ 0</u>	<u>\$ 68,875</u>
EXPENDITURES TOTAL:	<u>\$ 9,592,447</u>	<u>\$ 9,644,297</u>	<u>\$ 9,644,297</u>	<u>\$ 0</u>	<u>\$ 51,850</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 240 - TDT REF & IMP 2012 DEBT SERVICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,445,000	2,545,000	2,545,000	2,545,000	2,645,000	100,000
5720000 - Interest	3,051,531	2,951,731	2,951,731	2,951,731	2,834,706	-117,025
5730000 - Other Debt Service Costs	300	300	300	0	300	0
Debt Service:	\$5,496,831	\$5,497,031	\$5,497,031	\$5,496,731	\$5,480,006	-\$17,025
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,095,416	4,095,416	0	4,164,291	68,875
Reserves - Debt:	\$0	\$4,095,416	\$4,095,416	\$0	\$4,164,291	\$68,875
TOTAL EXPENDITURES:	\$5,496,831	\$9,592,447	\$9,592,447	\$5,496,731	\$9,644,297	\$51,850

FUND 241 – DEBT SERVICES INFRASTRUCTURE SALES SURTAX SERIES 2015

TRENDS & ISSUES

This Fund was established in FY15 to account for the advance refunding of principal, interest and other debt service costs for the Infrastructure Sales Surtax Revenue Bonds, Series, 2007, \$27,000,000 (Fund 235). This bond will sunset in October 2045.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Transfer In from the Local Option Sales Tax Fund (Fund 306), as well as Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

241-INFRASTRUCTURE SALES SURTAX SERIES 2015 SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Miscellaneous Revenues	\$ 1,949	\$ 1,967	\$ 1,967	\$ 0	\$ 18
<u>Less 5% Statutory Reduction</u>	<u>\$(97)</u>	<u>\$(98)</u>	<u>\$(98)</u>	<u>\$ 0</u>	<u>\$(1)</u>
Subtotal:	\$ 1,852	\$ 1,869	\$ 1,869	\$ 0	\$ 17
Transfers In	\$ 919,692	\$ 921,563	\$ 921,563	\$ 0	\$ 1,871
<u>Fund Balance</u>	<u>\$ 649,724</u>	<u>\$ 655,772</u>	<u>\$ 655,772</u>	<u>\$ 0</u>	<u>\$ 6,048</u>
REVENUES TOTAL:	<u>\$ 1,571,268</u>	<u>\$ 1,579,204</u>	<u>\$ 1,579,204</u>	<u>\$ 0</u>	<u>\$ 7,936</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 915,496</u>	<u>\$ 917,488</u>	<u>\$ 917,488</u>	<u>\$ 0</u>	<u>\$ 1,992</u>
Subtotal:	\$ 915,496	\$ 917,488	\$ 917,488	\$ 0	\$ 1,992
<u>Reserves - Debt</u>	<u>\$ 655,772</u>	<u>\$ 661,716</u>	<u>\$ 661,716</u>	<u>\$ 0</u>	<u>\$ 5,944</u>
EXPENDITURES TOTAL:	<u>\$ 1,571,268</u>	<u>\$ 1,579,204</u>	<u>\$ 1,579,204</u>	<u>\$ 0</u>	<u>\$ 7,936</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 241 - INFRASTRUCTURE SALES SURTAX SERIES 2015

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	235,000	380,000	380,000	380,000	390,000	10,000
5720000 - Interest	510,139	535,496	535,496	535,496	527,488	-8,008
Debt Service:	\$745,139	\$915,496	\$915,496	\$915,496	\$917,488	\$1,992
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	655,772	655,773	0	661,716	5,944
Reserves - Debt:	\$0	\$655,772	\$655,773	\$0	\$661,716	\$5,944
TOTAL EXPENDITURES:	\$745,139	\$1,571,268	\$1,571,269	\$915,496	\$1,579,204	\$7,936

FUND 242 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

TRENDS & ISSUES

This Fund was established in FY16 to account for the payment of principal, interest and other debt service expenses for the \$39,465,000 Series 2016 Sales Tax Revenue Refunding Bond, which will sunset in October 2038. This bond was issued to refund the County's outstanding Sales Tax Bonds, Series 2009.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Transfer In from Fund 306 - Local Option Sales Tax Fund, interest, and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016 SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Miscellaneous Revenues	\$ 2,253	\$ 2,534	\$ 2,534	\$ 0	\$ 281
<u>Less 5% Statutory Reduction</u>	<u>\$(113)</u>	<u>\$(127)</u>	<u>\$(127)</u>	<u>\$ 0</u>	<u>\$(14)</u>
Subtotal:	\$ 2,140	\$ 2,407	\$ 2,407	\$ 0	\$ 267
Transfers In	\$ 1,687,847	\$ 1,687,581	\$ 1,687,581	\$ 0	\$(266)
<u>Fund Balance</u>	<u>\$ 750,839</u>	<u>\$ 844,694</u>	<u>\$ 844,694</u>	<u>\$ 0</u>	<u>\$ 93,855</u>
REVENUES TOTAL:	<u>\$ 2,440,826</u>	<u>\$ 2,534,682</u>	<u>\$ 2,534,682</u>	<u>\$ 0</u>	<u>\$ 93,856</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 1,596,132</u>	<u>\$ 1,689,988</u>	<u>\$ 1,689,988</u>	<u>\$ 0</u>	<u>\$ 93,856</u>
Subtotal:	\$ 1,596,132	\$ 1,689,988	\$ 1,689,988	\$ 0	\$ 93,856
<u>Reserves - Debt</u>	<u>\$ 844,694</u>	<u>\$ 844,694</u>	<u>\$ 844,694</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES TOTAL:	<u>\$ 2,440,826</u>	<u>\$ 2,534,682</u>	<u>\$ 2,534,682</u>	<u>\$ 0</u>	<u>\$ 93,856</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 242 - SALES TAX REVENUE REFUNDING BONDS SERIES 2016

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Debt Service:						
5720000 - Interest	0	1,595,532	1,595,532	1,595,533	1,689,388	93,856
5730000 - Other Debt Service Costs	579	600	600	539	600	0
5731000 - Debt Issuance Costs	345,350	0	0	0	0	0
Debt Service:	\$345,929	\$1,596,132	\$1,596,132	\$1,596,071	\$1,689,988	\$93,856
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	844,694	844,694	0	844,694	0
Reserves - Debt:	\$0	\$844,694	\$844,694	\$0	\$844,694	\$0
TOTAL EXPENDITURES:	\$345,929	\$2,440,826	\$2,440,826	\$1,596,071	\$2,534,682	\$93,856

FUND 243 – TDT REVENUE BONDS SERIES 2016

TRENDS & ISSUES

This Fund was established in FY16 to account for the payments of principal, interest and other debt service expenses for the \$23,325,000 Series 2016 TDT Revenue Bond, which will sunset in October 2045. This bond was issued to provide funds to finance costs of construction and prepaid rent for the RIDA Convention Center Phase 2.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Transfer In from Fund 105 – Fifth Cent Tourist Tax Development Tax Fund and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

243-DS TDT REV BOND SERIES 2016 SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
<u>REVENUES:</u>					
Transfers In	\$ 1,820,448	\$ 1,381,594	\$ 1,381,594	\$ 0	\$(438,854)
Fund Balance	\$ 1,661,250	\$ 2,325,083	\$ 2,325,083	\$ 0	\$ 663,833
REVENUES TOTAL:	\$ 3,481,698	\$ 3,706,677	\$ 3,706,677	\$ 0	\$ 224,979
<u>EXPENDITURES:</u>					
Debt Service	\$ 716,465	\$ 1,375,946	\$ 1,375,946	\$ 0	\$ 659,481
Subtotal:	\$ 716,465	\$ 1,375,946	\$ 1,375,946	\$ 0	\$ 659,481
Reserves - Debt	\$ 2,765,233	\$ 2,330,731	\$ 2,330,731	\$ 0	\$(434,502)
EXPENDITURES TOTAL:	\$ 3,481,698	\$ 3,706,677	\$ 3,706,677	\$ 0	\$ 224,979

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 243 - DS TDT REV BONDS SERIES 2016

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	0	0	0	500,000	500,000
5720000 - Interest	0	716,465	716,465	716,465	875,946	159,481
5730000 - Other Debt Service Costs	0	0	10,438	0	0	0
5731000 - Debt Issuance Costs	679,628	0	0	0	0	0
Debt Service:	\$679,628	\$716,465	\$726,903	\$716,465	\$1,375,946	\$659,481
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,380,299	940,149	0	945,797	-434,502
5990033 - Res For Debt - Bond Covenant	0	1,384,934	1,384,934	0	1,384,934	0
Reserves - Debt:	\$0	\$2,765,233	\$2,325,083	\$0	\$2,330,731	-\$434,502
TOTAL EXPENDITURES:	\$679,628	\$3,481,698	\$3,051,986	\$716,465	\$3,706,677	\$224,979

FUND 244 – INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established in FY17 to account for the payments of principal, interest and other debt service expenses for the \$19,062,000 Infrastructure Sales Surtax Refunding Series 2017 bonds which were issued due to the partial refunding of the County's outstanding Sales Surtax Bonds, Series 2007, (Fund 235). The new bond will sunset October 2024.

Changes between the Recommended and Tentative Budgets are as follows:

- **This Fund is new for FY18. Debt Service is appropriated to fund Interest only.**
- **Reserves for Debt-Future Payment are established in accordance with bond documents.**

REVENUES

Funding sources include a Transfer In from Fund 306 – Local Option Sales Tax Fund and Fund 235 – Infrastructure Sales Surtax Series 2007.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers In established as this Fund is new for FY18.**

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017 SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
<u>REVENUES:</u>					
Transfers In	\$ 0	\$ 0	\$ 4,891,955	\$ 4,891,955	\$ 4,891,955
REVENUES TOTAL:	\$ 0	\$ 0	\$ 4,891,955	\$ 4,891,955	\$ 4,891,955
<u>EXPENDITURES:</u>					
Debt Service	\$ 0	\$ 0	\$ 266,053	\$ 266,053	\$ 266,053
Subtotal:	\$ 0	\$ 0	\$ 266,053	\$ 266,053	\$ 266,053
Reserves - Debt	\$ 0	\$ 0	\$ 4,625,902	\$ 4,625,902	\$ 4,625,902
EXPENDITURES TOTAL:	\$ 0	\$ 0	\$ 4,891,955	\$ 4,891,955	\$ 4,891,955

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 244 - INFRASTRUCTURE SALES TAX REF BONDS SERIES 2017

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Debt Service:						
5720000 - Interest	0	0	0	0	266,053	266,053
5731000 - Debt Issuance Costs	0	0	0	28,200	0	0
Debt Service:	\$0	\$0	\$0	\$28,200	\$266,053	\$266,053
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	4,625,902	4,625,902
Reserves - Debt:	\$0	\$0	\$0	\$0	\$4,625,902	\$4,625,902
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$28,200	\$4,891,955	\$4,891,955

FUND 245 – SALES TAX REVENUE REFUNDING BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the \$26,078,000 Series 2017 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 2010, (Fund 237). This Bond supports the construction, expansion and improvement of the County's Courthouse and administrative facilities and will sunset in October 2024.

Changes between the Recommended and Tentative Budgets are as follows:

- **Debt Service costs are associated with Interest payment only. Reserves for Debt are in accordance with bond documents.**

REVENUES

Funding sources include a Transfer In from Fund 306-Local Option Sales Tax and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenues established for this Fund to account for the refunding of bonds associated with Fund 237 – Sales Tax Refunding Revenue Bonds Series 2010.**

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017 SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
<u>REVENUES:</u>					
Transfers In	\$ 0	\$ 0	\$ 3,876,028	\$ 3,876,028	\$ 3,876,028
Fund Balance	\$ 0	\$ 0	\$ 214,883	\$ 214,883	\$ 214,883
REVENUES TOTAL:	\$ 0	\$ 0	\$ 4,090,911	\$ 4,090,911	\$ 4,090,911
<u>EXPENDITURES:</u>					
Debt Service	\$ 0	\$ 0	\$ 322,728	\$ 322,728	\$ 322,728
Subtotal:	\$ 0	\$ 0	\$ 322,728	\$ 322,728	\$ 322,728
Reserves - Debt	\$ 0	\$ 0	\$ 3,768,183	\$ 3,768,183	\$ 3,768,183
EXPENDITURES TOTAL:	\$ 0	\$ 0	\$ 4,090,911	\$ 4,090,911	\$ 4,090,911

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 245 - SALES TAX REVENUE REF BONDS SERIES 2017

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Debt Service:						
5720000 - Interest	0	0	0	0	322,728	322,728
Debt Service:	\$0	\$0	\$0	\$0	\$322,728	\$322,728
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	3,768,183	3,768,183
Reserves - Debt:	\$0	\$0	\$0	\$0	\$3,768,183	\$3,768,183
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$4,090,911	\$4,090,911

CAPITAL PROJECTS FUNDS

Fund - Fund Title	Page
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FUND 305 - DEFICIENT ROADS FUND

TRENDS & ISSUES

The Deficient Roads Fund was created to recognize and reserve funds to be used for repairing deficiencies in roads which are ineligible for impact fee revenue. Per Ordinance No. 06-38, portions of road projects that are not growth-related do not qualify for impact fees and must have other funding sources. There are no new projects submitted for funding in FY18. Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate of estimates as possible.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This is a non-revenue generating fund with the exception of interest. The Fund was established through transfers from Fund 001- General Fund and Fund 306- Infrastructure Sales Surtax Fund.

There were no changes between the Recommended and Tentative Budgets.

305-DEFICIENT ROADS CAPITAL SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Fund Balance	\$ 1,806,442	\$ 0	\$ 0	\$ 0	\$(1,806,442)
REVENUES TOTAL:	\$ 1,806,442	\$ 0	\$ 0	\$ 0	\$(1,806,442)
EXPENDITURES:					
Capital Outlay	\$ 1,806,442	\$ 0	\$ 0	\$ 0	\$(1,806,442)
Subtotal:	\$ 1,806,442	\$ 0	\$ 0	\$ 0	\$(1,806,442)
EXPENDITURES TOTAL:	\$ 1,806,442	\$ 0	\$ 0	\$ 0	\$(1,806,442)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 305 - DEFICIENT ROADS CAPITAL

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	1,806,442	1,806,442	0	0	-1,806,442
Capital Outlay:	\$0	\$1,806,442	\$1,806,442	\$0	\$0	-\$1,806,442
Transfers Out:						
5910001 - Tran Out-general Fund	15,920	0	13,209	13,209	0	0
5910306 - Tran Out-local Opt Infra Sales	1,013,736	0	0	0	0	0
Transfers Out:	\$1,029,656	\$0	\$13,209	\$13,209	\$0	\$0
TOTAL EXPENDITURES:	\$1,029,656	\$1,806,442	\$1,819,651	\$13,209	\$0	-\$1,806,442

FUND 306 - LOCAL INFRASTRUCTURE SALES SURTAX FUND

TRENDS & ISSUES

The Local Government Infrastructure Sales Surtax accounts for revenues and appropriations realized from the one-cent sales tax levied for the County's infrastructure needs. For FY18, the Tentative Budget is projected to decrease by 28% from the FY17 Adopted Budget; however, it omits funding to be carried forward for the continuation of currently funded capital projects. The remaining funding will be incorporated into the budget closer to the end of this fiscal year to have the most accurate estimates possible. Transfers Out total \$21.8 million, of which \$21.4 million is for debt obligations. Capital Outlay projects included in the FY18 budget are: Stormwater, Transportation and Public Works projects. Capital requests for FY18 are subject to Board approval before funding is committed.

Changes between Recommended and Tentative Budgets include:

- **Capital Outlay increased to allocate funds for the Sheriff's Training Facility and to reallocate cost associate with the Sheriff's Vehicle replacements to Capital Outlay, which was offset by a slight reduction to a traffic signal replacement project.**
- **Transfers Out decreased due to reallocating the Sheriff's vehicle replacements to Capital Outlay and to reflect adjustments based on the refunding of bonds.**
- **Reserves for Capital increased as a result of revised debt service obligations.**

REVENUES

This Fund's main revenue source is the voter approved 1% sales tax levied in the County. The Fund Balance is a conservative estimate and will be revised once the balance remaining from currently funded capital projects is determined.

Changes between Recommended and Tentative Budgets include:

- **Transfer In increased as these funds were appropriated in Reserves Assigned in the General Fund for the Sheriff's Training Facility.**
- **Fund Balance increased as a result of reviewing prior year projections.**

306-LOCAL OPTION SALES TAX FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Other Taxes	\$ 29,884,494	\$ 30,118,426	\$ 30,118,426	\$ 0	\$ 233,932
Miscellaneous Revenues	\$ 97,890	\$ 200,000	\$ 200,000	\$ 0	\$ 102,110
Less 5% Statutory Reduction	<u>\$(1,499,119)</u>	<u>\$(1,515,921)</u>	<u>\$(1,515,921)</u>	\$ 0	<u>\$(16,802)</u>
Subtotal:	\$ 28,483,265	\$ 28,802,505	\$ 28,802,505	\$ 0	\$ 319,240
Transfers In	\$ 0	\$ 818,975	\$ 1,986,227	\$ 1,167,252	\$ 1,986,227
Fund Balance	<u>\$ 41,193,424</u>	<u>\$ 18,908,076</u>	<u>\$ 19,359,076</u>	<u>\$ 451,000</u>	<u>\$(21,834,348)</u>
REVENUES TOTAL:	<u>\$ 69,676,689</u>	<u>\$ 48,529,556</u>	<u>\$ 50,147,808</u>	<u>\$ 1,618,252</u>	<u>\$(19,528,881)</u>
EXPENDITURES:					
Capital Outlay	\$ 27,192,600	\$ 4,614,453	\$ 8,172,705	\$ 3,558,252	\$(19,019,895)
Debt Service	<u>\$ 1,836,428</u>	<u>\$ 3,957,494</u>	<u>\$ 3,957,494</u>	\$ 0	<u>\$ 2,121,066</u>
Subtotal:	\$ 29,029,028	\$ 8,571,947	\$ 12,130,199	\$ 3,558,252	\$(16,898,829)
Transfers Out	\$ 22,055,116	\$ 25,053,772	\$ 21,871,237	\$(3,182,535)	\$(183,879)
Reserves - Capital	<u>\$ 18,592,545</u>	<u>\$ 14,903,837</u>	<u>\$ 16,146,372</u>	<u>\$ 1,242,535</u>	<u>\$(2,446,173)</u>
EXPENDITURES TOTAL:	<u>\$ 69,676,689</u>	<u>\$ 48,529,556</u>	<u>\$ 50,147,808</u>	<u>\$ 1,618,252</u>	<u>\$(19,528,881)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 306 - LOCAL OPTION SALES TAX FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	10,451,249	27,192,600	24,760,428	9,016,637	8,172,705	-19,019,895
Capital Outlay:	\$10,451,249	\$27,192,600	\$24,760,428	\$9,016,637	\$8,172,705	-\$19,019,895
Debt Service:						
5710000 - Principal	641,892	672,112	2,511,231	2,511,230	706,498	34,386
5710003 - Principal- Capital Lease	847,399	869,855	869,855	869,855	2,905,870	2,036,015
5720000 - Interest	177,182	146,661	427,734	427,734	113,149	-33,512
5720003 - Interest - Capital Lease	170,256	147,800	147,800	147,800	231,977	84,177
Debt Service:	\$1,836,729	\$1,836,428	\$3,956,620	\$3,956,618	\$3,957,494	\$2,121,066
Transfers Out:						
5910001 - Tran Out-general Fund	56,448	453,693	453,693	453,693	409,409	-44,284
5910202 - Tran Out -202	3,208,007	1,199,000	1,175,072	1,175,072	0	-1,199,000
5910235 - Trans Out-infra Stax Ser 2007	5,030,215	5,079,350	4,812,921	4,812,921	0	-5,079,350
5910236 - Tran Out Debt Svc	444,988	6,751,160	6,608,061	6,608,061	6,756,275	5,115
5910239 - Tran Out - 239 Refunding Bond Serii	3,754,594	3,758,304	3,758,304	3,758,304	3,771,426	13,122
5910241 - Tran Out Infrastructure Sales Surtax	919,449	919,692	919,692	919,692	921,563	1,871
5910242 - Transfers Out Fund 242	750,839	1,687,847	1,656,425	1,656,425	1,687,581	-266
5910244 - Tran Out Fund 244	0	0	0	0	4,448,955	4,448,955
5910245 - Tran Out Sales Tax Rev Ref Bonds Se	0	0	0	0	3,876,028	3,876,028
5910705 - Transfers out-Sheriff	1,932,000	2,206,070	2,280,165	2,206,070	0	-2,206,070
Transfers Out:	\$16,096,540	\$22,055,116	\$21,664,333	\$21,590,238	\$21,871,237	-\$183,879
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	18,592,545	17,705,549	0	16,146,372	-2,446,173
Reserves - Capital:	\$0	\$18,592,545	\$17,705,549	\$0	\$16,146,372	-\$2,446,173
TOTAL EXPENDITURES:	\$28,384,518	\$69,676,689	\$68,086,930	\$34,563,494	\$50,147,808	-\$19,528,881

FUND 315 – GENERAL CAPITAL OUTLAY FUND

TRENDS & ISSUES

This Fund was created in FY10 to allocate funding for general capital outlay projects. Its purpose is to distinguish between capital projects funded from the local infrastructure sales surtax and other revenue sources. This Fund does not generate revenue. Capital Outlay provides funding for Hoagland and the lease purchase for the intergovernmental radios, however, balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible. The Fund includes Reserves of \$4.1m.

Changes between Recommended and Tentative Budgets include:

- **Capital Outlay decreased due to reallocating the Motorola Radios project to Fund 328 – Special Purpose Capital Fund based on funding source. This decrease was offset by additional funding for the Hoagland Boulevard project.**

REVENUES

This is not a revenue generating Fund. Revenue anticipated for FY18 is Fund Balance and Transfers In.

Changes between Recommended and Tentative Budgets include:

- **Other Sources decreased due to deleting the lease proceeds associated with the Motorola Radios Project. Fund Balance was adjusted due to revised projections.**

315-GEN CAP OUTLAY FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Transfers In	\$ 6,271,538	\$ 10,231,900	\$ 10,231,900	\$ 0	\$ 3,960,362
Other Sources	\$ 0	\$ 7,800,000	\$ 0	\$(7,800,000)	\$ 0
Fund Balance	\$ 30,019,109	\$ 8,584,536	\$ 10,584,536	\$ 2,000,000	\$(19,434,573)
REVENUES TOTAL:	\$ 36,290,647	\$ 26,616,436	\$ 20,816,436	\$(5,800,000)	\$(15,474,211)
EXPENDITURES:					
Capital Outlay	\$ 31,916,156	\$ 22,478,758	\$ 16,648,758	\$(5,830,000)	\$(15,267,398)
Subtotal:	\$ 31,916,156	\$ 22,478,758	\$ 16,648,758	\$(5,830,000)	\$(15,267,398)
Reserves - Assigned	\$ 4,374,491	\$ 4,137,678	\$ 4,167,678	\$ 30,000	\$(206,813)
EXPENDITURES TOTAL:	\$ 36,290,647	\$ 26,616,436	\$ 20,816,436	\$(5,800,000)	\$(15,474,211)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 315 - GENERAL CAPITAL OUTLAY FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	17,359,466	31,916,156	28,480,286	8,511,537	16,678,758	-15,237,398
Capital Outlay:	\$17,359,466	\$31,916,156	\$28,480,286	\$8,511,537	\$16,678,758	-\$15,237,398
Transfers Out:						
5910001 - Tran Out-general Fund	351,778	0	2,003	2,003	0	0
5910174 - Tran Out-transp Impact Fee2003	62,835	0	0	0	0	0
Transfers Out:	\$414,613	\$0	\$2,003	\$2,003	\$0	\$0
Reserves - Assigned:						
5990060 - Reserves Assigned	0	4,374,491	4,234,324	0	4,137,678	-236,813
Reserves - Assigned:	\$0	\$4,374,491	\$4,234,324	\$0	\$4,137,678	-\$236,813
TOTAL EXPENDITURES:	\$17,774,079	\$36,290,647	\$32,716,613	\$8,513,540	\$20,816,436	-\$15,474,211

FUND 326 - TRANSPORTATION IMPACT FEE CAPITAL FUND

TRENDS & ISSUES

This Fund was created to recognize, and record the proceeds and use of, a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily issued to provide funds to construct various capital projects including road and ancillary projects within the County. This fund will be closed in FY17.

There were no changes between the Recommended and Tentative Budget.

REVENUES

This is not a revenue generating Fund. The main revenue source was from bond proceeds collected in FY 2009.

There were no changes between the Recommended and Tentative Budget.

326-TRANS IMP FEE CAPITAL FUNDS SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Fund Balance	\$ 503,695	\$ 0	\$ 0	\$ 0	\$(503,695)
REVENUES TOTAL:	\$ 503,695	\$ 0	\$ 0	\$ 0	\$(503,695)
EXPENDITURES:					
Capital Outlay	\$ 503,695	\$ 0	\$ 0	\$ 0	\$(503,695)
Subtotal:	\$ 503,695	\$ 0	\$ 0	\$ 0	\$(503,695)
EXPENDITURES TOTAL:	\$ 503,695	\$ 0	\$ 0	\$ 0	\$(503,695)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 326 - TRANS IMP FEE CAPITAL FUNDS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	66,742	503,695	503,418	2,050	0	-503,695
Capital Outlay:	\$66,742	\$503,695	\$503,418	\$2,050	\$0	-\$503,695
Transfers Out:						
5910236 - Tran Out Debt Svc	2,130,324	0	11,917	11,917	0	0
Transfers Out:	\$2,130,324	\$0	\$11,917	\$11,917	\$0	\$0
TOTAL EXPENDITURES:	\$2,197,066	\$503,695	\$515,335	\$13,967	\$0	-\$503,695

FUND 327 - INFRASTRUCTURE AND EQUIPMENT CAPITAL FUND

TRENDS & ISSUES

<p>This Fund was created to recognize and record the proceeds and use for a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily used to fund the construction of various capital projects including road and ancillary projects within the County. This fund will be closed in FY17.</p>
--

<p>There were no changes between the Recommended and Tentative Budgets.</p>
--

REVENUES

<p>The main revenue source was from bond proceeds collected in FY09.</p>
--

<p>There were no changes between the Recommended and Tentative Budgets.</p>
--

327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
<u>REVENUES:</u>					
Fund Balance	\$ 670,903	\$ 0	\$ 0	\$ 0	\$(670,903)
REVENUES TOTAL:	\$ 670,903	\$ 0	\$ 0	\$ 0	\$(670,903)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 641,623	\$ 0	\$ 0	\$ 0	\$(641,623)
Subtotal:	\$ 641,623	\$ 0	\$ 0	\$ 0	\$(641,623)
Reserves - Capital	\$ 29,280	\$ 0	\$ 0	\$ 0	\$(29,280)
EXPENDITURES TOTAL:	\$ 670,903	\$ 0	\$ 0	\$ 0	\$(670,903)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 327 - INFRASTRUCTURE AND EQUIPMENT CAPITAL FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	1,616,689	641,623	515,296	145,184	0	-641,623
Capital Outlay:	\$1,616,689	\$641,623	\$515,296	\$145,184	\$0	-\$641,623
Transfers Out:						
5910236 - Tran Out Debt Svc	21,301	0	0	0	0	0
Transfers Out:	\$21,301	\$0	\$0	\$0	\$0	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	29,280	37,528	0	0	-29,280
Reserves - Capital:	\$0	\$29,280	\$37,528	\$0	\$0	-\$29,280
TOTAL EXPENDITURES:	\$1,637,990	\$670,903	\$552,824	\$145,184	\$0	-\$670,903

FUND 328 – SPECIAL PURPOSE CAPITAL FUND

TRENDS & ISSUES

This Fund was created in FY15 to capture those projects with funding from outside sources, such as State appropriations and agency reimbursements. Its purpose is to distinguish between capital projects whose budgets are not funded by County funds.

Changes between Recommended and Tentative Budgets include:

- **Capital Outlay increased \$7.8m due to including the Motorola Radios Project.**

REVENUES

This Fund does not generate revenue. The balance of ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

Changes between Recommended and Tentative Budgets include:

- **Other Sources increased \$7.8m due to including proceeds for the lease associated with the Motorola Radios project.**

328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Intergovernmental Revenue	\$ 15,386,961	\$ 0	\$ 0	\$ 0	\$(15,386,961)
Miscellaneous Revenues	\$ 33,600,000	\$ 0	\$ 0	\$ 0	\$(33,600,000)
Subtotal:	\$ 48,986,961	\$ 0	\$ 0	\$ 0	\$(48,986,961)
Other Sources	\$ 0	\$ 0	\$ 7,800,000	\$ 7,800,000	\$ 7,800,000
Fund Balance	\$ 8,000,000	\$ 0	\$ 0	\$ 0	\$(8,000,000)
REVENUES TOTAL:	\$ 56,986,961	\$ 0	\$ 7,800,000	\$ 7,800,000	\$(49,186,961)
EXPENDITURES:					
Capital Outlay	\$ 56,986,961	\$ 0	\$ 7,800,000	\$ 7,800,000	\$(49,186,961)
Subtotal:	\$ 56,986,961	\$ 0	\$ 7,800,000	\$ 7,800,000	\$(49,186,961)
EXPENDITURES TOTAL:	\$ 56,986,961	\$ 0	\$ 7,800,000	\$ 7,800,000	\$(49,186,961)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 328 - SPECIAL PURPOSE CAPITAL FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	1,400,697	56,986,961	57,566,897	5,142,370	7,800,000	-49,186,961
Capital Outlay:	\$1,400,697	\$56,986,961	\$57,566,897	\$5,142,370	\$7,800,000	-\$49,186,961
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	38,887	0	0	0
Reserves - Capital:	\$0	\$0	\$38,887	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$1,400,697	\$56,986,961	\$57,605,784	\$5,142,370	\$7,800,000	-\$49,186,961

FUND 329 – SALES TAX REVENUE BONDS SERIES 2015A

TRENDS & ISSUES

This Fund was created in FY15 with the bond proceeds from the Sales Tax Revenue Bonds Series 2015A for the Florida Advanced Manufacturing Research Facility (FAMRC) project. The FY18 balance for the FAMRC project will be included later in the budget process to ensure the estimates are as accurate as possible.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenue anticipated for FY18 is Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

There were no changes between the Recommended and Tentative Budgets.

329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Fund Balance	\$ 49,971,444	\$ 0	\$ 0	\$ 0	\$(49,971,444)
REVENUES TOTAL:	\$ 49,971,444	\$ 0	\$ 0	\$ 0	\$(49,971,444)
EXPENDITURES:					
Capital Outlay	\$ 49,971,444	\$ 0	\$ 0	\$ 0	\$(49,971,444)
Subtotal:	\$ 49,971,444	\$ 0	\$ 0	\$ 0	\$(49,971,444)
EXPENDITURES TOTAL:	\$ 49,971,444	\$ 0	\$ 0	\$ 0	\$(49,971,444)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 329 - SALES TAX REVENUE BONDS SERIES 2015A

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	24,233,595	49,971,444	41,766,405	35,231,151	0	-49,971,444
Capital Outlay:	\$24,233,595	\$49,971,444	\$41,766,405	\$35,231,151	\$0	-\$49,971,444
Transfers Out:						
5910211 - Tran Out Sales Tax Rev 2015A	154,331	0	306,725	306,725	0	0
Transfers Out:	\$154,331	\$0	\$306,725	\$306,725	\$0	\$0
TOTAL EXPENDITURES:	\$24,387,926	\$49,971,444	\$42,073,130	\$35,537,876	\$0	-\$49,971,444

FUND 331- COUNTYWIDE FIRE CAPITAL FUND

TRENDS & ISSUES
<p>This Fund was established in FY17 to appropriate loan proceeds for capital projects for the Fire Department, which will be primarily used to design and construct fire stations. This Fund is also utilized to manage existing CIP projects, which are funded by Fund Balance, that will be brought forward later in the Fiscal Year to ensure the estimates are as accurate as possible.</p> <p>There were no changes between the Recommended and Tentative Budgets.</p>

REVENUES
<p>Revenues for FY18 are Transfers In and Fund Balance.</p> <p>There were no changes between the Recommended and Tentative Budgets.</p>

331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
<u>REVENUES:</u>					
Transfers In	\$ 2,232,548	\$ 5,244,819	\$ 5,244,819	\$ 0	\$ 3,012,271
Other Sources	\$ 19,672,830	\$ 0	\$ 0	\$ 0	\$(19,672,830)
Fund Balance	\$ 0	\$ 6,621,324	\$ 6,621,324	\$ 0	\$ 6,621,324
REVENUES TOTAL:	<u>\$ 21,905,378</u>	<u>\$ 11,866,143</u>	<u>\$ 11,866,143</u>	<u>\$ 0</u>	<u>\$(10,039,235)</u>
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 9,269,036	\$ 7,342,110	\$ 7,342,110	\$ 0	\$(1,926,926)
Subtotal:	<u>\$ 9,269,036</u>	<u>\$ 7,342,110</u>	<u>\$ 7,342,110</u>	<u>\$ 0</u>	<u>\$(1,926,926)</u>
Reserves - Capital	\$ 12,636,342	\$ 4,524,033	\$ 4,524,033	\$ 0	\$(8,112,309)
EXPENDITURES TOTAL:	<u>\$ 21,905,378</u>	<u>\$ 11,866,143</u>	<u>\$ 11,866,143</u>	<u>\$ 0</u>	<u>\$(10,039,235)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 331 - Countywide Fire Capital Fund

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	3,185,994	9,269,036	14,237,268	2,376,312	7,342,110	-1,926,926
Capital Outlay:	\$3,185,994	\$9,269,036	\$14,237,268	\$2,376,312	\$7,342,110	-\$1,926,926
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	12,636,342	7,857,037	0	4,524,033	-8,112,309
Reserves - Capital:	\$0	\$12,636,342	\$7,857,037	\$0	\$4,524,033	-\$8,112,309
TOTAL EXPENDITURES:	\$3,185,994	\$21,905,378	\$22,094,305	\$2,376,312	\$11,866,143	-\$10,039,235

ENTERPRISE FUNDS

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FUND 401 – SOLID WASTE FUND

TRENDS & ISSUES

The Solid Waste Fund operates like a business, where the rates established by the County generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. This Fund is used to account for the operation of the County's off-site collection centers, curbside collections, and closure of the County's landfills.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as selections made during Open Enrollment for Health and Dental Plan Insurances.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**
- **Capital Outlay increased due to a correction to the allocation for fleet vehicles.**
- **Transfers Out increased based on the updated Cost Allocation Plan.**
- **Reserves Assigned increased with a corresponding reduction to Reserves for Capital to adjust the appropriation for Landfill Closure.**

REVENUES

The major revenue source for this Fund comes from Special Assessments. This Fund also receives revenues collected from franchise fees charged to haulers, tipping fees, and host fees charged to private landfill operators, as well as Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

401-SOLID WASTE FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Permits, Fees & Special Assessments	\$ 14,605,389	\$ 15,630,935	\$ 15,630,935	\$ 0	\$ 1,025,546
Charges For Services	\$ 3,981,479	\$ 2,906,422	\$ 2,906,422	\$ 0	\$(1,075,057)
Miscellaneous Revenues	\$ 254,698	\$ 162,335	\$ 162,335	\$ 0	\$(92,363)
Less 5% Statutory Reduction	\$(942,078)	\$(934,985)	\$(934,985)	\$ 0	\$ 7,093
Subtotal:	\$ 17,899,488	\$ 17,764,707	\$ 17,764,707	\$ 0	\$(134,781)
Fund Balance	\$ 24,921,152	\$ 26,912,296	\$ 26,912,296	\$ 0	\$ 1,991,144
REVENUES TOTAL:	\$ 42,820,640	\$ 44,677,003	\$ 44,677,003	\$ 0	\$ 1,856,363
EXPENDITURES:					
Personal Services	\$ 1,283,493	\$ 1,313,708	\$ 1,346,104	\$ 32,396	\$ 62,611
Operating Expenses	\$ 13,155,267	\$ 13,388,919	\$ 13,405,064	\$ 16,145	\$ 249,797
Capital Outlay	\$ 121,500	\$ 160,000	\$ 170,000	\$ 10,000	\$ 48,500
Subtotal:	\$ 14,560,260	\$ 14,862,627	\$ 14,921,168	\$ 58,541	\$ 360,908
Transfers Out	\$ 375,933	\$ 6,375,701	\$ 6,435,290	\$ 59,589	\$ 6,059,357
Reserves - Operating	\$ 3,693,372	\$ 3,517,837	\$ 4,768,396	\$ 1,250,559	\$ 1,075,024
Reserves - Capital	\$ 12,320,082	\$ 8,049,845	\$ 3,986,149	\$(4,063,696)	\$(8,333,933)
Reserves - Assigned	\$ 11,870,993	\$ 11,870,993	\$ 14,566,000	\$ 2,695,007	\$ 2,695,007
EXPENDITURES TOTAL:	\$ 42,820,640	\$ 44,677,003	\$ 44,677,003	\$ 0	\$ 1,856,363

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 401 - SOLID WASTE FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	738,085	876,998	876,998	676,540	907,023	30,025
5120002 - Disaster Relief	0	0	0	1,386	0	0
5130001 - Vacancy Factor	0	-15,383	-15,383	0	-15,890	-507
5140000 - Overtime	566	1,938	1,938	1,087	1,938	0
5140003 - Overtime- Disaster Relief	0	0	0	394	0	0
5150300 - Class C Meals	0	0	0	4	0	0
5160000 - Compensated Annual Leave	62,227	0	0	46,557	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	5,722	0	0
5160020 - Compensated Admin Leave	4,089	0	0	5,665	0	0
5170000 - Compensated Sick Leave	60,917	0	0	25,395	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	5,626	0	0
5210000 - Fica Taxes	62,564	67,238	67,238	55,744	69,465	2,227
5220000 - Retirement Contributions	65,604	70,091	70,091	66,303	82,187	12,096
5221000 - Opeb Gasb 45	10,321	0	0	0	0	0
5230000 - Health Insurance	169,312	217,605	217,605	175,742	226,370	8,765
5231000 - Life Insurance	969	828	828	932	853	25
5232000 - Dental Insurance	4,890	5,275	5,275	4,440	5,565	290
5233000 - Lt Disability Insurance	1,342	1,449	1,449	1,244	1,497	48
5233100 - St Disability Insurance	2,479	1,932	1,932	2,298	1,999	67
5240000 - Workers' Compensation	54,769	55,522	55,522	52,418	65,097	9,575
Personal Services:	\$1,238,134	\$1,283,493	\$1,283,493	\$1,127,494	\$1,346,104	\$62,611
Operating Expenses:						
5310000 - Professional Services	26,150	5,000	149,908	65,325	15,000	10,000
5310006 - Legal Fees	0	0	0	2,925	0	0
5312000 - Tax Collector Fees	248,251	265,000	265,000	256,496	279,368	14,368
5314000 - Medical Svcs	0	450	450	0	450	0
5340000 - Other Contractual Services	11,980,003	12,549,892	12,545,073	11,319,230	12,697,023	147,131
5340008 - Other Contractual Svc- Auction	0	0	0	516	0	0
5342000 - Landfill LT Care and Closure	611,475	989,762	989,762	271,421	758,031	-231,731
5342001 - Landfill LT-CONTRA ACCT	-611,475	-989,762	-989,762	0	-758,031	231,731
5400000 - Travel And Per Diem	200	200	200	121	200	0
5410000 - Communications	5,674	3,872	3,872	4,465	5,610	1,738
5420000 - Freight & Postage Services	248	725	725	255	925	200
5430000 - Utility Services	8,245	8,000	8,000	5,279	8,400	400
5440000 - Rentals And Leases	10,731	1,180	1,180	1,288	1,250	70
5450000 - Insurance	7,300	12,301	12,301	12,301	57,585	45,284
5450502 - Insurance Claims - Prop & Casualty	1,382	1,382	1,382	1,382	0	-1,382
5460000 - Repair & Maintenance Svcs	61,014	13,900	13,900	6,689	26,900	13,000
5462000 - Rep & Maint-automotive	52,655	49,650	49,650	30,873	49,650	0
5470000 - Printing And Binding	729	11,750	11,750	5,576	19,750	8,000
5480000 - Promotional Activities	10,736	11,750	11,750	7,313	14,250	2,500
5490000 - Oth Current Chgs & Obligations	-36,678	130,434	130,434	1,468	121,614	-8,820
5490011 - Cash over/shorts	-4	0	0	-4	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	978	0	0
5490501 - OH-Workers' Compensation	3,813	4,798	4,798	4,798	6,057	1,259
5490502 - OH-Property & Liability Insurance	1,115	1,938	1,938	1,938	6,514	4,576
5490503 - OH-Dental Insurance	1,800	890	890	890	1,007	117
5490504 - OH-Health Insurance	5,437	3,851	3,851	3,851	5,012	1,161

FUND 401 - SOLID WASTE FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490505 – OH-Life/AD&D, STD, LTD	1,708	2,326	2,326	2,326	1,281	-1,045
5490510 - Fleet Overhead	0	0	0	0	726	726
5511000 - Office Supplies	1,875	2,230	2,230	1,923	2,180	-50
5520000 - Operating Supplies	22,527	26,075	26,075	19,498	43,973	17,898
5521000 - Gas & Oil	38,337	45,908	45,908	24,293	38,574	-7,334
5525000 - Tools	494	500	500	0	500	0
5540000 - Books,pubs,subs & Memberships	0	765	765	0	765	0
5550000 - Training	0	500	500	0	500	0
5590000 - Depreciation	97,944	0	0	0	0	0
Operating Expenses:	\$12,551,687	\$13,155,267	\$13,295,356	\$12,053,412	\$13,405,064	\$249,797
Capital Outlay:						
5640000 - Machinery & Equipment	0	49,000	65,819	31,031	0	-49,000
5640100 - Vehicles	0	22,500	22,500	20,645	0	-22,500
5650000 - Construction In Progress	0	50,000	70,598	0	170,000	120,000
Capital Outlay:	\$0	\$121,500	\$158,917	\$51,676	\$170,000	\$48,500
Transfers Out:						
5910001 - Tran Out-general Fund	331,325	358,143	358,143	358,143	409,781	51,638
5910154 - Tran Out-constitutional Gas Tx	2,000,000	0	0	0	0	0
5910158 - Tran Out-intergov Radio Commun	17,504	15,953	15,953	15,953	17,558	1,605
5910315 - Tran Out-General Capital Outlay Ful	0	0	0	0	6,000,000	6,000,000
5910510 - Tran Out Fleet	6,012	1,837	12,660	12,660	7,951	6,114
Transfers Out:	\$2,354,841	\$375,933	\$386,756	\$386,756	\$6,435,290	\$6,059,357
Reserves - Operating:						
5990010 - Reserve For Cash	0	2,456,052	2,456,052	0	3,531,076	1,075,024
5990020 - Reserve For Contingency	0	1,237,320	1,206,497	0	1,237,320	0
Reserves - Operating:	\$0	\$3,693,372	\$3,662,549	\$0	\$4,768,396	\$1,075,024
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	12,320,082	14,976,096	0	3,986,149	-8,333,933
Reserves - Capital:	\$0	\$12,320,082	\$14,976,096	\$0	\$3,986,149	-\$8,333,933
Reserves - Assigned:						
5990052 - Reserve For Landfill Closure	0	11,620,993	11,620,993	0	14,566,000	2,945,007
5990060 - Reserves Assigned	0	250,000	250,000	0	0	-250,000
Reserves - Assigned:	\$0	\$11,870,993	\$11,870,993	\$0	\$14,566,000	\$2,695,007
TOTAL EXPENDITURES:	\$16,144,662	\$42,820,640	\$45,634,160	\$13,619,338	\$44,677,003	\$1,856,363

FUND 407 – OSCEOLA PARKWAY

TRENDS & ISSUES

Osceola Parkway Fund is an Enterprise Fund under the Strategic Initiatives Department. It provides funding for Osceola Parkway's operations, maintenance, and debt service for the Transportation Revenue Refunding Bonds, Series 2004, and the Osceola Parkway project.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager which was partially offset by reductions to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**
- **Transfers Out increased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The primary revenue source for this Fund is tolls which are projected to increase 8.48% in FY18. This Fund also includes Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

407-OSCEOLA PARKWAY SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Charges For Services	\$ 14,341,016	\$ 15,556,986	\$ 15,556,986	\$ 0	\$ 1,215,970
Miscellaneous Revenues	\$ 2,383	\$ 17,633	\$ 17,633	\$ 0	\$ 15,250
Less 5% Statutory Reduction	<u>\$(717,170)</u>	<u>\$(778,731)</u>	<u>\$(778,731)</u>	\$ 0	<u>\$(61,561)</u>
Subtotal:	\$ 13,626,229	\$ 14,795,888	\$ 14,795,888	\$ 0	\$ 1,169,659
Fund Balance	<u>\$ 9,821,808</u>	<u>\$ 9,030,160</u>	<u>\$ 9,030,160</u>	\$ 0	<u>\$(791,648)</u>
REVENUES TOTAL:	<u>\$ 23,448,037</u>	<u>\$ 23,826,048</u>	<u>\$ 23,826,048</u>	\$ 0	\$ 378,011
EXPENDITURES:					
Personal Services	\$ 59,803	\$ 67,414	\$ 68,903	\$ 1,489	\$ 9,100
Operating Expenses	\$ 2,348,663	\$ 2,797,029	\$ 2,797,113	\$ 84	\$ 448,450
Capital Outlay	\$ 190,000	\$ 4,399,596	\$ 4,399,596	\$ 0	\$ 4,209,596
Debt Service	<u>\$ 10,097,900</u>	<u>\$ 9,090,524</u>	<u>\$ 9,090,524</u>	\$ 0	<u>\$(1,007,376)</u>
Subtotal:	\$ 12,696,366	\$ 16,354,563	\$ 16,356,136	\$ 1,573	\$ 3,659,770
Transfers Out	\$ 78,652	\$ 78,652	\$ 100,221	\$ 21,569	\$ 21,569
Reserves - Operating	\$ 1,686,716	\$ 445,351	\$ 422,209	\$(23,142)	\$(1,264,507)
Reserves - Debt	\$ 4,541,713	\$ 4,619,694	\$ 4,619,694	\$ 0	\$ 77,981
Reserves - Capital	\$ 2,679,748	\$ 2,327,788	\$ 2,327,788	\$ 0	\$(351,960)
Reserves - Stability	<u>\$ 1,764,842</u>	<u>\$ 0</u>	<u>\$ 0</u>	\$ 0	<u>\$(1,764,842)</u>
EXPENDITURES TOTAL:	<u>\$ 23,448,037</u>	<u>\$ 23,826,048</u>	<u>\$ 23,826,048</u>	\$ 0	\$ 378,011

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 407 - Osceola Parkway

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	26,551	43,985	43,985	34,176	48,994	5,009
5130001 - Vacancy Factor	0	-770	-770	0	-857	-87
5160000 - Compensated Annual Leave	4,611	0	0	1,834	0	0
5160020 - Compensated Admin Leave	21	0	0	33	0	0
5170000 - Compensated Sick Leave	6,427	0	0	758	0	0
5210000 - Fica Taxes	2,792	3,364	3,364	2,684	3,747	383
5220000 - Retirement Contributions	5,113	6,818	6,818	5,707	5,434	-1,384
5230000 - Health Insurance	3,260	5,875	5,875	4,847	8,614	2,739
5231000 - Life Insurance	36	43	43	45	47	4
5232000 - Dental Insurance	130	218	218	177	319	101
5233000 - Lt Disability Insurance	48	72	72	60	81	9
5233100 - St Disability Insurance	89	96	96	111	109	13
5240000 - Workers' Compensation	69	102	102	84	2,415	2,313
Personal Services:	\$49,146	\$59,803	\$59,803	\$50,518	\$68,903	\$9,100
Operating Expenses:						
5340000 - Other Contractual Services	1,117,916	1,465,510	1,465,510	935,711	1,641,000	175,490
5340001 - Miscellaneous Contractual Svcs	184,629	0	0	196,618	254,269	254,269
5400000 - Travel And Per Diem	290	3,700	3,700	679	1,350	-2,350
5410000 - Communications	69,921	79,000	79,000	72,752	79,000	0
5420000 - Freight & Postage Services	287	2,000	2,000	62	500	-1,500
5430000 - Utility Services	61,811	78,000	78,000	48,486	74,000	-4,000
5450000 - Insurance	2,963	3,198	3,198	3,198	1,343	-1,855
5460000 - Repair & Maintenance Svcs	464,073	686,624	686,624	397,684	718,224	31,600
5462000 - Rep & Maint-automotive	0	0	0	1,143	0	0
5470000 - Printing And Binding	519	2,000	2,000	43	500	-1,500
5490000 - Oth Current Chgs & Obligations	0	0	0	0	60	60
5490501 - OH-Workers' Compensation	149	185	185	185	344	159
5490502 - OH-Property & Liability Insurance	380	1,481	1,481	1,481	1,130	-351
5490503 - OH-Dental Insurance	69	35	35	35	58	23
5490504 - OH-Health Insurance	211	149	149	149	284	135
5490505 - OH-Life/AD&D, STD, LTD	60	81	81	81	68	-13
5511000 - Office Supplies	193	500	500	221	250	-250
5512000 - Office Equipment	0	2,400	2,400	190	2,400	0
5520000 - Operating Supplies	60	5,000	5,000	1,179	1,000	-4,000
5520010 - Computer Software	12	500	500	0	2,000	1,500
5520020 - Computer Hardware, Non-Capital	0	0	0	1,530	0	0
5521000 - Gas & Oil	1,401	4,000	4,000	974	2,000	-2,000
5540000 - Books,pubs,subs & Memberships	2,000	12,400	12,400	17,333	17,333	4,933
5541000 - Registration Fees	0	1,900	1,900	0	0	-1,900
5590000 - Depreciation	1,955,934	0	0	0	0	0
Operating Expenses:	\$3,862,878	\$2,348,663	\$2,348,663	\$1,679,733	\$2,797,113	\$448,450
Capital Outlay:						
5640000 - Machinery & Equipment	0	190,000	190,000	0	60,000	-130,000
5650000 - Construction In Progress	0	0	0	0	4,339,596	4,339,596
Capital Outlay:	\$0	\$190,000	\$190,000	\$0	\$4,399,596	\$4,209,596
Debt Service:						
5710000 - Principal	0	8,550,000	8,550,000	0	7,735,000	-815,000

Fund 407 - Osceola Parkway

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Debt Service:						
5720000 - Interest	1,431,827	1,540,800	1,540,800	1,540,800	1,348,424	-192,376
5730000 - Other Debt Service Costs	3,771	7,100	7,100	3,771	7,100	0
Debt Service:	\$1,435,599	\$10,097,900	\$10,097,900	\$1,544,571	\$9,090,524	-\$1,007,376
Other Non Operating Expenses:						
5950000 - Other Non-oper Uses	2,797,631	0	0	3,861,473	0	0
Other Non Operating Expenses:	\$2,797,631	\$0	\$0	\$3,861,473	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	65,557	78,652	78,652	78,652	100,221	21,569
Transfers Out:	\$65,557	\$78,652	\$78,652	\$78,652	\$100,221	\$21,569
Reserves - Operating:						
5990010 - Reserve For Cash	0	414,343	501,736	0	422,209	7,866
5990020 - Reserve For Contingency	0	1,272,373	255,079	0	0	-1,272,373
Reserves - Operating:	\$0	\$1,686,716	\$756,815	\$0	\$422,209	-\$1,264,507
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,541,713	4,541,713	0	4,619,694	77,981
Reserves - Debt:	\$0	\$4,541,713	\$4,541,713	\$0	\$4,619,694	\$77,981
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	2,679,748	2,327,788	0	2,327,788	-351,960
Reserves - Capital:	\$0	\$2,679,748	\$2,327,788	\$0	\$2,327,788	-\$351,960
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,764,842	6,229,563	0	0	-1,764,842
Reserves - Stability:	\$0	\$1,764,842	\$6,229,563	\$0	\$0	-\$1,764,842
TOTAL EXPENDITURES:	\$8,210,811	\$23,448,037	\$26,630,897	\$7,214,947	\$23,826,048	\$378,011

FUND 408 – POINCIANA PARKWAY

TRENDS & ISSUES

The Poinciana Parkway Fund was established in FY14 to receive Bond Proceeds and manage the debt service payments for the Poinciana Parkway project. The State of Florida State Infrastructure Bank (SIB) Loan was received in FY15, fully funding the project. The balance for the project will be included later in the budget process to ensure the amount needed for FY18 in the capital project is as accurate as possible.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The major revenue source for this Fund will come from future toll revenue. The revenue budgeted in FY18 is the Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

408-POINCIANA PARKWAY SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Miscellaneous Revenues	\$ 1,868,619	\$ 0	\$ 0	\$ 0	\$(1,868,619)
Less 5% Statutory Reduction	<u>\$(93,431)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 93,431</u>
Subtotal:	\$ 1,775,188	\$ 0	\$ 0	\$ 0	\$(1,775,188)
Fund Balance	<u>\$ 13,707,981</u>	<u>\$ 10,973,875</u>	<u>\$ 10,973,875</u>	<u>\$ 0</u>	<u>\$(2,734,106)</u>
REVENUES TOTAL:	<u>\$ 15,483,169</u>	<u>\$ 10,973,875</u>	<u>\$ 10,973,875</u>	<u>\$ 0</u>	<u>\$(4,509,294)</u>
EXPENDITURES:					
Capital Outlay	\$ 5,709,294	\$ 0	\$ 0	\$ 0	\$(5,709,294)
Debt Service	<u>\$ 1,868,619</u>	<u>\$ 2,468,619</u>	<u>\$ 2,468,619</u>	<u>\$ 0</u>	<u>\$ 600,000</u>
Subtotal:	\$ 7,577,913	\$ 2,468,619	\$ 2,468,619	\$ 0	\$(5,109,294)
Reserves - Debt	<u>\$ 7,905,256</u>	<u>\$ 8,505,256</u>	<u>\$ 8,505,256</u>	<u>\$ 0</u>	<u>\$ 600,000</u>
EXPENDITURES TOTAL:	<u>\$ 15,483,169</u>	<u>\$ 10,973,875</u>	<u>\$ 10,973,875</u>	<u>\$ 0</u>	<u>\$(4,509,294)</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

Fund 408 - Poinciana Parkway

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	5,709,294	3,441,325	0	0	-5,709,294
Capital Outlay:	\$0	\$5,709,294	\$3,441,325	\$0	\$0	-\$5,709,294
Debt Service:						
5710000 - Principal	0	0	0	0	307,061	307,061
5720000 - Interest	0	1,868,619	1,868,619	0	2,161,558	292,939
Debt Service:	\$0	\$1,868,619	\$1,868,619	\$0	\$2,468,619	\$600,000
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	934,310	934,310	0	1,534,310	600,000
5990033 - Res For Debt - Bond Covenant	0	6,970,946	6,970,946	0	6,970,946	0
Reserves - Debt:	\$0	\$7,905,256	\$7,905,256	\$0	\$8,505,256	\$600,000
TOTAL EXPENDITURES:	\$0	\$15,483,169	\$13,215,200	\$0	\$10,973,875	-\$4,509,294

INTERNAL SERVICE FUNDS

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FUND 501 - WORKERS' COMPENSATION FUND

TRENDS & ISSUES

The Workers' Compensation Internal Service Fund is managed by the Office of Risk Management (1261). This Office administers the program for Workers' Compensation.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses decreased due to adjustments to Overhead allocations.**
- **Transfers Out increased due to the updated Cost Allocation Plan.**
- **Reserves increased in accordance with the Budget Policy.**

REVENUES

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY18 revenue is established based on the rates published by the State of Florida. Additional revenue includes Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenues increased due to adjustments made by staff and as a result of open enrollment and increases in FTEs.**

501-WORKERS COMP INTERNAL SERVICE FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Charges For Services	\$ 3,216,811	\$ 3,216,439	\$ 3,964,864	\$ 748,425	\$ 748,053
Miscellaneous Revenues	\$ 14,617	\$ 0	\$ 0	\$ 0	\$(14,617)
Subtotal:	\$ 3,231,428	\$ 3,216,439	\$ 3,964,864	\$ 748,425	\$ 733,436
Fund Balance	\$ 7,596,740	\$ 7,628,053	\$ 7,628,053	\$ 0	\$ 31,313
REVENUES TOTAL:	\$ 10,828,168	\$ 10,844,492	\$ 11,592,917	\$ 748,425	\$ 764,749
EXPENDITURES:					
Personal Services	\$ 71,791	\$ 71,931	\$ 73,948	\$ 2,017	\$ 2,157
Operating Expenses	\$ 1,589,773	\$ 2,101,331	\$ 2,100,994	\$(337)	\$ 511,221
Subtotal:	\$ 1,661,564	\$ 2,173,262	\$ 2,174,942	\$ 1,680	\$ 513,378
Transfers Out	\$ 225,953	\$ 225,953	\$ 236,713	\$ 10,760	\$ 10,760
Reserves - Operating	\$ 25,584	\$ 25,547	\$ 46,050	\$ 20,503	\$ 20,466
Reserves - Claims	\$ 8,915,067	\$ 8,419,730	\$ 9,135,212	\$ 715,482	\$ 220,145
EXPENDITURES TOTAL:	\$ 10,828,168	\$ 10,844,492	\$ 11,592,917	\$ 748,425	\$ 764,749

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 501 - WORKER'S COMPENSATION

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	46,562	58,281	58,281	47,096	59,845	1,564
5120002 - Disaster Relief	0	0	0	448	0	0
5130001 - Vacancy Factor	0	-1,019	-1,019	0	-1,048	-29
5160000 - Compensated Annual Leave	1,452	0	0	1,857	0	0
5160010 - Compensated Ann Leave Payoff	1,160	0	0	0	0	0
5160020 - Compensated Admin Leave	406	0	0	994	0	0
5170000 - Compensated Sick Leave	726	0	0	369	0	0
5170010 - Compensated Sick Leave Payoff	835	0	0	0	0	0
5210000 - Fica Taxes	3,848	4,458	4,458	3,808	4,578	120
5220000 - Retirement Contributions	4,657	5,167	5,167	4,443	5,548	381
5221000 - Opeb Gasb 45	-1,177	0	0	0	0	0
5230000 - Health Insurance	2,506	4,213	4,213	3,532	4,307	94
5231000 - Life Insurance	58	56	56	67	56	0
5232000 - Dental Insurance	198	276	276	239	276	0
5233000 - Lt Disability Insurance	80	96	96	90	99	3
5233100 - St Disability Insurance	147	128	128	166	131	3
5240000 - Workers' Compensation	127	135	135	117	156	21
Personal Services:	\$61,583	\$71,791	\$71,791	\$63,225	\$73,948	\$2,157
Operating Expenses:						
5310000 - Professional Services	131,601	127,500	127,500	108,275	127,500	0
5340000 - Other Contractual Services	7,369	15,800	15,800	8,319	18,600	2,800
5450000 - Insurance	442	490	490	490	600	110
5450001 - Insurance Premium	224,178	210,606	210,606	183,459	220,000	9,394
5450002 - Insurance Admin Fees	48,362	31,000	31,000	34,145	31,000	0
5462000 - Rep & Maint-automotive	604	500	500	0	500	0
5490300 - Claims	1,524,906	1,200,000	2,050,823	1,658,246	1,700,000	500,000
5490501 - OH-Workers' Compensation	0	235	235	0	298	63
5490502 - OH-Property & Liability Insurance	57	57	57	57	69	12
5490503 - OH-Dental Insurance	95	44	44	44	50	6
5490504 - OH-Health Insurance	288	189	189	189	245	56
5490505 - OH-Life/AD&D, STD, LTD	82	102	102	102	59	-43
5490510 - Fleet Overhead	0	0	0	0	73	73
5521000 - Gas & Oil	166	250	250	76	250	0
5540000 - Books,pubs,subs & Memberships	374	500	500	0	250	-250
5550000 - Training	858	2,500	2,500	430	1,500	-1,000
Operating Expenses:	\$1,939,383	\$1,589,773	\$2,440,596	\$1,993,831	\$2,100,994	\$511,221
Transfers Out:						
5910001 - Tran Out-general Fund	85,504	225,953	225,953	225,953	236,713	10,760
5910510 - Tran Out Fleet	0	0	37	37	0	0
Transfers Out:	\$85,504	\$225,953	\$225,990	\$225,990	\$236,713	\$10,760
Reserves - Operating:						
5990020 - Reserve For Contingency	0	25,584	25,547	0	46,050	20,466
Reserves - Operating:	\$0	\$25,584	\$25,547	\$0	\$46,050	\$20,466
Reserves - Claims:						
5990053 - Reserve For Claims	0	8,915,067	8,915,067	0	9,135,212	220,145
Reserves - Claims:	\$0	\$8,915,067	\$8,915,067	\$0	\$9,135,212	\$220,145

FUND 501 - WORKER'S COMPENSATION

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
TOTAL EXPENDITURES:	\$2,086,470	\$10,828,168	\$11,678,991	\$2,283,046	\$11,592,917	\$764,749

FUND 502 - PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Property & Casualty Internal Service Fund is managed by the Office of Risk Management (1261). This Office administers the County's comprehensive insurance and self-insurance programs for Property, Casualty and General Liability Insurances.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses decreased due to adjustments to Overhead allocations.**
- **Transfers out decreased due to the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The primary source of revenue is derived from charges related to property and casualty insurance rates to countywide departments based on the number of County vehicles and auto premium liability and physical damage. Additional revenue includes Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenues decreased due to removing duplicate premium allocations associated with Property and Liability Insurances.**

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Charges For Services	\$ 3,965,239	\$ 4,969,593	\$ 4,674,123	\$(295,470)	\$ 708,884
Subtotal:	\$ 3,965,239	\$ 4,969,593	\$ 4,674,123	\$(295,470)	\$ 708,884
Fund Balance	\$ 2,502,425	\$ 2,766,337	\$ 2,766,337	\$ 0	\$ 263,912
REVENUES TOTAL:	\$ 6,467,664	\$ 7,735,930	\$ 7,440,460	\$(295,470)	\$ 972,796
EXPENDITURES:					
Personal Services	\$ 71,788	\$ 71,929	\$ 73,952	\$ 2,023	\$ 2,164
Operating Expenses	\$ 3,869,631	\$ 3,898,853	\$ 3,898,818	\$(35)	\$ 29,187
Subtotal:	\$ 3,941,419	\$ 3,970,782	\$ 3,972,770	\$ 1,988	\$ 31,351
Transfers Out	\$ 0	\$ 55,477	\$ 51,301	\$(4,176)	\$ 51,301
Reserves - Operating	\$ 41,892	\$ 389,885	\$ 38,908	\$(350,977)	\$(2,984)
Reserves - Claims	\$ 2,484,353	\$ 3,319,786	\$ 3,377,481	\$ 57,695	\$ 893,128
EXPENDITURES TOTAL:	\$ 6,467,664	\$ 7,735,930	\$ 7,440,460	\$(295,470)	\$ 972,796

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 502 - PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	46,562	58,282	58,282	44,888	59,846	1,564
5120002 - Disaster Relief	0	0	0	448	0	0
5130001 - Vacancy Factor	0	-1,020	-1,020	0	-1,047	-27
5160000 - Compensated Annual Leave	1,452	0	0	1,857	0	0
5160010 - Compensated Ann Leave Payoff	1,160	0	0	0	0	0
5160020 - Compensated Admin Leave	406	0	0	994	0	0
5170000 - Compensated Sick Leave	726	0	0	342	0	0
5170010 - Compensated Sick Leave Payoff	835	0	0	0	0	0
5210000 - Fica Taxes	3,848	4,459	4,459	3,640	4,577	118
5220000 - Retirement Contributions	4,657	5,166	5,166	4,236	5,551	385
5221000 - Opeb Gasb 45	-1,177	0	0	0	0	0
5230000 - Health Insurance	2,506	4,213	4,213	3,378	4,308	95
5231000 - Life Insurance	54	54	54	59	56	2
5232000 - Dental Insurance	198	276	276	228	276	0
5233000 - Lt Disability Insurance	75	96	96	80	98	2
5233100 - St Disability Insurance	139	128	128	147	132	4
5240000 - Workers' Compensation	127	134	134	112	155	21
Personal Services:	\$61,567	\$71,788	\$71,788	\$60,409	\$73,952	\$2,164
Operating Expenses:						
5310000 - Professional Services	209,412	247,500	277,125	221,162	235,500	-12,000
5450000 - Insurance	104	119	119	0	112	-7
5450001 - Insurance Premium	1,821,828	2,379,035	2,379,035	2,531,563	2,435,029	55,994
5450003 - Bonded Insurance	0	660	660	2,600	660	0
5490000 - Oth Current Chgs & Obligations	19,738	38,628	40,457	29,862	25,000	-13,628
5490300 - Claims	841,128	1,200,000	1,200,000	798,111	1,200,000	0
5490501 - OH-Workers' Compensation	203	235	235	235	297	62
5490502 - OH-Property & Liability Insurance	0	18	18	0	13	-5
5490503 - OH-Dental Insurance	96	43	43	43	50	7
5490504 - OH-Health Insurance	288	189	189	189	247	58
5490505 - OH-Life/AD&D, STD, LTD	82	104	104	104	60	-44
5540000 - Books,pubs,subs & Memberships	0	750	750	0	500	-250
5541000 - Registration Fees	0	350	350	0	350	0
5550000 - Training	1,690	2,000	2,000	40	1,000	-1,000
Operating Expenses:	\$2,894,568	\$3,869,631	\$3,901,085	\$3,583,909	\$3,898,818	\$29,187
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	0	0	51,301	51,301
Transfers Out:	\$0	\$0	\$0	\$0	\$51,301	\$51,301
Reserves - Operating:						
5990020 - Reserve For Contingency	0	41,892	41,892	0	38,908	-2,984
Reserves - Operating:	\$0	\$41,892	\$41,892	\$0	\$38,908	-\$2,984
Reserves - Claims:						
5990053 - Reserve For Claims	0	2,484,353	2,706,324	0	3,377,481	893,128
Reserves - Claims:	\$0	\$2,484,353	\$2,706,324	\$0	\$3,377,481	\$893,128
TOTAL EXPENDITURES:	\$2,956,136	\$6,467,664	\$6,721,089	\$3,644,318	\$7,440,460	\$972,796

FUND 503 - DENTAL INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Dental Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Office administers the self-insured dental insurance program for the County.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as adjustments to Health plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**
- **Transfers Out increased due to the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The primary source of revenue is derived from charges related to dental insurance rates to countywide departments. Additional revenue includes Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenues increased as a result of adjustments made during Open Enrollment.**

503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Charges For Services	\$ 726,562	\$ 728,511	\$ 920,568	\$ 192,057	\$ 194,006
Subtotal:	\$ 726,562	\$ 728,511	\$ 920,568	\$ 192,057	\$ 194,006
Fund Balance	\$ 460,955	\$ 568,625	\$ 568,625	\$ 0	\$ 107,670
REVENUES TOTAL:	\$ 1,187,517	\$ 1,297,136	\$ 1,489,193	\$ 192,057	\$ 301,676
EXPENDITURES:					
Personal Services	\$ 54,682	\$ 52,940	\$ 54,317	\$ 1,377	\$(365)
Operating Expenses	\$ 909,177	\$ 909,177	\$ 909,244	\$ 67	\$ 67
Subtotal:	\$ 963,859	\$ 962,117	\$ 963,561	\$ 1,444	\$(298)
Transfers Out	\$ 1,908	\$ 1,908	\$ 12,841	\$ 10,933	\$ 10,933
Reserves - Operating	\$ 5,784	\$ 0	\$ 6,765	\$ 6,765	\$ 981
Reserves - Claims	\$ 215,966	\$ 333,111	\$ 506,026	\$ 172,915	\$ 290,060
EXPENDITURES TOTAL:	\$ 1,187,517	\$ 1,297,136	\$ 1,489,193	\$ 192,057	\$ 301,676

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 503 - DENTAL INSURANCE INTERNAL FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	34,652	41,307	41,307	28,288	40,581	-726
5120002 - Disaster Relief	0	0	0	96	0	0
5130001 - Vacancy Factor	0	-723	-723	0	-710	13
5140000 - Overtime	4	0	0	0	0	0
5160000 - Compensated Annual Leave	2,870	0	0	1,255	0	0
5160010 - Compensated Ann Leave Payoff	396	0	0	0	0	0
5160020 - Compensated Admin Leave	700	0	0	469	0	0
5170000 - Compensated Sick Leave	3,088	0	0	704	0	0
5170010 - Compensated Sick Leave Payoff	835	0	0	0	0	0
5210000 - Fica Taxes	3,147	3,160	3,160	2,322	3,103	-57
5220000 - Retirement Contributions	3,846	3,890	3,890	2,931	4,024	134
5221000 - Opeb Gasb 45	-1,177	0	0	0	0	0
5230000 - Health Insurance	7,274	6,518	6,518	4,646	6,782	264
5231000 - Life Insurance	47	39	39	36	38	-1
5232000 - Dental Insurance	240	236	236	167	236	0
5233000 - Lt Disability Insurance	66	69	69	48	67	-2
5233100 - St Disability Insurance	122	91	91	89	90	-1
5240000 - Workers' Compensation	103	95	95	71	106	11
Personal Services:	\$56,213	\$54,682	\$54,682	\$41,122	\$54,317	-\$365
Operating Expenses:						
5450002 - Insurance Admin Fees	54,065	54,722	54,722	46,821	54,722	0
5490300 - Claims	780,393	853,967	853,967	718,495	853,967	0
5490501 - OH-Workers' Compensation	160	201	201	201	253	52
5490503 - OH-Dental Insurance	0	37	37	0	42	5
5490504 - OH-Health Insurance	228	162	162	162	209	47
5490505 - OH-Life/AD&D, STD, LTD	64	88	88	88	51	-37
Operating Expenses:	\$834,910	\$909,177	\$909,177	\$765,767	\$909,244	\$67
Transfers Out:						
5910001 - Tran Out-general Fund	0	1,908	1,908	1,908	12,841	10,933
Transfers Out:	\$0	\$1,908	\$1,908	\$1,908	\$12,841	\$10,933
Reserves - Operating:						
5990020 - Reserve For Contingency	0	5,784	5,784	0	6,765	981
Reserves - Operating:	\$0	\$5,784	\$5,784	\$0	\$6,765	\$981
Reserves - Claims:						
5990053 - Reserve For Claims	0	215,966	338,596	0	506,026	290,060
Reserves - Claims:	\$0	\$215,966	\$338,596	\$0	\$506,026	\$290,060
TOTAL EXPENDITURES:	\$891,123	\$1,187,517	\$1,310,147	\$808,797	\$1,489,193	\$301,676

FUND 504 - HEALTH INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Countywide Health Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Office was established to fund and administer health insurance costs of the County's self-insurance program. Insurance premiums for the entire County are paid out of this Fund.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as adjustments to Health plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**
- **Transfers Out increased due to the updated Cost Allocation Plan.**
- **Reserves increased in accordance with the Budget Policy.**

REVENUES

The primary source of revenue is derived from charges related to health insurance rates to countywide departments and employee contributions for health insurance. Additional revenue includes Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges for Services increased as a result of plan selections during Open Enrollment.**
- **Fund balance decreased due to revised estimates.**

504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Charges For Services	\$ 20,288,534	\$ 20,843,025	\$ 21,704,516	\$ 861,491	\$ 1,415,982
Miscellaneous Revenues	\$ 20,460	\$ 0	\$ 0	\$ 0	\$(20,460)
<u>Less 5% Statutory Reduction</u>	<u>\$(1,023)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,023</u>
Subtotal:	\$ 20,307,971	\$ 20,843,025	\$ 21,704,516	\$ 861,491	\$ 1,396,545
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 8,329,843</u>	<u>\$ 8,890,248</u>	<u>\$ 8,287,845</u>	<u>\$(602,403)</u>	<u>\$(41,998)</u>
REVENUES TOTAL:	<u>\$ 28,637,814</u>	<u>\$ 29,733,273</u>	<u>\$ 29,992,361</u>	<u>\$ 259,088</u>	<u>\$ 1,354,547</u>
EXPENDITURES:					
Personal Services	\$ 55,826	\$ 54,040	\$ 55,449	\$ 1,409	\$(377)
<u>Operating Expenses</u>	<u>\$ 18,654,158</u>	<u>\$ 20,664,221</u>	<u>\$ 20,664,296</u>	<u>\$ 75</u>	<u>\$ 2,010,138</u>
Subtotal:	\$ 18,709,984	\$ 20,718,261	\$ 20,719,745	\$ 1,484	\$ 2,009,761
Transfers Out	\$ 116,425	\$ 116,425	\$ 141,607	\$ 25,182	\$ 25,182
Reserves - Operating	\$ 24,802	\$ 0	\$ 191,186	\$ 191,186	\$ 166,384
<u>Reserves - Claims</u>	<u>\$ 9,786,603</u>	<u>\$ 8,898,587</u>	<u>\$ 8,939,823</u>	<u>\$ 41,236</u>	<u>\$(846,780)</u>
EXPENDITURES TOTAL:	<u>\$ 28,637,814</u>	<u>\$ 29,733,273</u>	<u>\$ 29,992,361</u>	<u>\$ 259,088</u>	<u>\$ 1,354,547</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 504 - HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	35,203	42,180	42,180	28,858	41,427	-753
5120002 - Disaster Relief	0	0	0	96	0	0
5130000 - Other Salaries & Wages	327	0	0	0	0	0
5130001 - Vacancy Factor	0	-736	-736	0	-726	10
5140000 - Overtime	5	0	0	0	0	0
5160000 - Compensated Annual Leave	1,898	0	0	1,284	0	0
5160010 - Compensated Ann Leave Payoff	396	0	0	0	0	0
5160020 - Compensated Admin Leave	653	0	0	477	0	0
5170000 - Compensated Sick Leave	2,885	0	0	723	0	0
5170010 - Compensated Sick Leave Payoff	835	0	0	0	0	0
5210000 - Fica Taxes	3,119	3,226	3,226	2,370	3,169	-57
5220000 - Retirement Contributions	3,822	3,954	3,954	2,979	4,093	139
5221000 - Opeb Gasb 45	-1,177	0	0	0	0	0
5230000 - Health Insurance	7,125	6,664	6,664	4,747	6,940	276
5231000 - Life Insurance	52	40	40	37	40	0
5232000 - Dental Insurance	232	240	240	171	240	0
5233000 - Lt Disability Insurance	72	69	69	49	69	0
5233100 - St Disability Insurance	133	91	91	91	90	-1
5240000 - Workers' Compensation	102	98	98	72	107	9
Personal Services:	\$55,682	\$55,826	\$55,826	\$41,953	\$55,449	-\$377
Operating Expenses:						
5310000 - Professional Services	65,113	71,000	71,000	29,583	135,000	64,000
5340000 - Other Contractual Services	0	0	47,000	34,971	0	0
5340009 - Other Contractual Services-Operatio	0	0	691,506	148,871	922,008	922,008
5340010 - Other Contractual Services- Prescrip	0	0	315,000	69,870	420,000	420,000
5340011 - Other Contractual Services- Fixed Fe	0	0	297,000	156,772	396,000	396,000
5340012 - Other Contractual Services- Tech, Li	0	0	40,500	18,000	54,000	54,000
5450001 - Insurance Premium	722,952	928,580	928,580	723,619	928,580	0
5450002 - Insurance Admin Fees	862,564	819,080	819,080	721,495	665,135	-153,945
5460000 - Repair & Maintenance Svcs	0	500	500	0	0	-500
5470000 - Printing And Binding	0	1,500	1,500	0	1,500	0
5490000 - Oth Current Chgs & Obligations	0	1,107,500	1,107,500	0	0	-1,107,500
5490016 - Other-Wellness	28,105	0	10,609	2,912	0	0
5490300 - Claims	15,821,056	15,724,000	15,724,000	14,154,904	16,000,000	276,000
5490301 - HRA Claims Payment	640,405	0	0	878,232	1,140,000	1,140,000
5490500 - Reimbursement Of Py Revenue	0	0	0	7	0	0
5490501 - OH-Workers' Compensation	164	205	205	205	261	56
5490503 - OH-Dental Insurance	76	39	39	39	44	5
5490504 - OH-Health Insurance	0	164	164	0	217	53
5490505 - OH-Life/AD&D, STD, LTD	68	90	90	90	51	-39
5511000 - Office Supplies	100	0	0	0	0	0
5520000 - Operating Supplies	98	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	0	500	500	0	500	0
5550000 - Training	0	1,000	1,000	0	1,000	0
5590000 - Depreciation	2,042	0	0	0	0	0
Operating Expenses:	\$18,142,743	\$18,654,158	\$20,055,773	\$16,939,572	\$20,664,296	\$2,010,138
Capital Outlay:						

FUND 504 - HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	1,320	1,320	0	0
Capital Outlay:	\$0	\$0	\$1,320	\$1,320	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	142,823	116,425	116,425	116,425	141,607	25,182
Transfers Out:	\$142,823	\$116,425	\$116,425	\$116,425	\$141,607	\$25,182
Reserves - Operating:						
5990020 - Reserve For Contingency	0	24,802	24,802	0	191,186	166,384
Reserves - Operating:	\$0	\$24,802	\$24,802	\$0	\$191,186	\$166,384
Reserves - Claims:						
5990053 - Reserve For Claims	0	9,786,603	8,870,551	0	8,939,823	-846,780
Reserves - Claims:	\$0	\$9,786,603	\$8,870,551	\$0	\$8,939,823	-\$846,780
TOTAL EXPENDITURES:	\$18,341,248	\$28,637,814	\$29,124,697	\$17,099,270	\$29,992,361	\$1,354,547

FUND 505 - LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Life, Long Term, Short Term Disability and Voluntary Life Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Office was established to facilitate the revenue collection and payments for these insurance coverages Countywide.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible non-IAFF employees recommended by the County Manager as well as adjustments to plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**
- **Transfers Out decreased due to the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The primary source of revenue is derived from charges related to life, long term and short term disability rates to countywide departments and employees. Additional revenue includes Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenues decreased as a result of Open Enrollment.**

505-LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Charges For Services	\$ 535,150	\$ 544,820	\$ 486,634	\$(58,186)	\$(48,516)
Subtotal:	\$ 535,150	\$ 544,820	\$ 486,634	\$(58,186)	\$(48,516)
Fund Balance	\$ 485,783	\$ 548,038	\$ 548,038	\$ 0	\$ 62,255
REVENUES TOTAL:	\$ 1,020,933	\$ 1,092,858	\$ 1,034,672	\$(58,186)	\$ 13,739
EXPENDITURES:					
Personal Services	\$ 54,682	\$ 52,940	\$ 54,317	\$ 1,377	\$(365)
Operating Expenses	\$ 555,738	\$ 555,738	\$ 555,805	\$ 67	\$ 67
Subtotal:	\$ 610,420	\$ 608,678	\$ 610,122	\$ 1,444	\$(298)
Transfers Out	\$ 80,426	\$ 80,426	\$ 33,809	\$(46,617)	\$(46,617)
Reserves - Operating	\$ 13,635	\$ 13,635	\$ 13,635	\$ 0	\$ 0
Reserves - Claims	\$ 316,452	\$ 390,119	\$ 377,106	\$(13,013)	\$ 60,654
EXPENDITURES TOTAL:	\$ 1,020,933	\$ 1,092,858	\$ 1,034,672	\$(58,186)	\$ 13,739

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 505- LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	34,506	41,307	41,307	28,288	40,581	-726
5120002 - Disaster Relief	0	0	0	96	0	0
5130001 - Vacancy Factor	0	-723	-723	0	-710	13
5140000 - Overtime	4	0	0	0	0	0
5160000 - Compensated Annual Leave	2,192	0	0	1,255	0	0
5160010 - Compensated Ann Leave Payoff	396	0	0	0	0	0
5160020 - Compensated Admin Leave	643	0	0	469	0	0
5170000 - Compensated Sick Leave	2,838	0	0	704	0	0
5170010 - Compensated Sick Leave Payoff	835	0	0	0	0	0
5210000 - Fica Taxes	3,060	3,160	3,160	2,322	3,103	-57
5220000 - Retirement Contributions	3,744	3,890	3,890	2,931	4,024	134
5221000 - Opeb Gasb 45	-1,177	0	0	0	0	0
5230000 - Health Insurance	6,968	6,518	6,518	4,645	6,782	264
5231000 - Life Insurance	48	39	39	36	38	-1
5232000 - Dental Insurance	227	236	236	167	236	0
5233000 - Lt Disability Insurance	67	69	69	48	67	-2
5233100 - St Disability Insurance	124	91	91	89	90	-1
5240000 - Workers' Compensation	100	95	95	71	106	11
Personal Services:	\$54,577	\$54,682	\$54,682	\$41,122	\$54,317	-\$365
Operating Expenses:						
5450001 - Insurance Premium	386,168	555,250	555,250	315,044	555,250	0
5490300 - Claims	0	0	0	5,421	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	505	0	0
5490501 - OH-Workers' Compensation	160	201	201	201	253	52
5490503 - OH-Dental Insurance	76	37	37	37	42	5
5490504 - OH-Health Insurance	228	162	162	162	209	47
5490505 - OH-Life/AD&D, STD, LTD	0	88	88	0	51	-37
Operating Expenses:	\$386,632	\$555,738	\$555,738	\$321,370	\$555,805	\$67
Transfers Out:						
5910001 - Tran Out-general Fund	0	80,426	80,426	80,426	33,809	-46,617
Transfers Out:	\$0	\$80,426	\$80,426	\$80,426	\$33,809	-\$46,617
Reserves - Operating:						
5990020 - Reserve For Contingency	0	13,635	13,635	0	13,635	0
Reserves - Operating:	\$0	\$13,635	\$13,635	\$0	\$13,635	\$0
Reserves - Claims:						
5990053 - Reserve For Claims	0	316,452	525,971	0	377,106	60,654
Reserves - Claims:	\$0	\$316,452	\$525,971	\$0	\$377,106	\$60,654
TOTAL EXPENDITURES:	\$441,209	\$1,020,933	\$1,230,452	\$442,918	\$1,034,672	\$13,739

FUND 510 - FLEET INTERNAL SERVICE FUND

TRENDS & ISSUES

The Fleet Internal Service Fund accounts for the cost of fuel and maintenance incurred by County for large vehicles. Departments are billed for actual use of the repair service and gallons of fuel consumed.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services increased due to the following:**
- **Addition of 2 new FTEs for a Heavy Equipment Mechanic and a Shop Supervisor recommended by the County Manager**
- **3% across the board raise for eligible non-IAFF employees recommended by the County manager, as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses decreased due to a reduction in the pass through accounts to balance revenue estimates from customers (departments).**
- **Capital Outlay decreased primarily due to adjustments to a CIP project and fleet vehicles.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The recommended revenues are based on the department's current rates and reflect a projection of the actual revenues to date. Revenues from repair and maintenance services are collected from Road & Bridge, Fire Rescue and Solid Waste.

Changes between the Recommended and Tentative Budgets include:

- **Charges for Services decreased due to revised revenue projections.**
- **Transfers In decreased to reflect proper management / accounting.**

510-FLEET INTERNAL SERVICE FUND SUMMARY

	FY17 Adopted Budget:	FY18 Recommended Budget:	FY18 Tentative Budget:	* Variance:	FY18 minus FY17:
REVENUES:					
Charges For Services	\$ 3,472,444	\$ 3,428,444	\$ 3,425,675	\$(2,769)	\$(46,769)
Subtotal:	\$ 3,472,444	\$ 3,428,444	\$ 3,425,675	\$(2,769)	\$(46,769)
Transfers In	\$ 679,537	\$ 996,938	\$ 169,257	\$(827,681)	\$(510,280)
Fund Balance	\$ 753,588	\$ 0	\$ 0	\$ 0	\$(753,588)
REVENUES TOTAL:	\$ 4,905,569	\$ 4,425,382	\$ 3,594,932	\$(830,450)	\$(1,310,637)
EXPENDITURES:					
Personal Services	\$ 1,066,799	\$ 1,124,160	\$ 1,302,525	\$ 178,365	\$ 235,726
Operating Expenses	\$ 2,695,072	\$ 2,818,713	\$ 2,263,745	\$(554,968)	\$(431,327)
Capital Outlay	\$ 1,043,721	\$ 461,299	\$ 11,300	\$(449,999)	\$(1,032,421)
Subtotal:	\$ 4,805,592	\$ 4,404,172	\$ 3,577,570	\$(826,602)	\$(1,228,022)
Transfers Out	\$ 15,162	\$ 17,362	\$ 17,362	\$ 0	\$ 2,200
Reserves - Operating	\$ 80,846	\$ 3,848	\$ 0	\$(3,848)	\$(80,846)
Reserves - Capital	\$ 3,969	\$ 0	\$ 0	\$ 0	\$(3,969)
EXPENDITURES TOTAL:	\$ 4,905,569	\$ 4,425,382	\$ 3,594,932	\$(830,450)	\$(1,310,637)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY18 Tentative - FY18 Recommended)

FUND 510 - FLEET INTERNAL SERVICE FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	567,378	729,779	729,779	573,937	884,727	154,948
5120002 - Disaster Relief	0	0	0	4,821	0	0
5130001 - Vacancy Factor	0	-13,329	-13,329	0	-16,037	-2,708
5140000 - Overtime	34,935	31,995	31,995	36,906	31,955	-40
5140003 - Overtime- Disaster Relief	0	0	0	1,437	0	0
5150300 - Class C Meals	0	0	0	1	0	0
5160000 - Compensated Annual Leave	28,973	0	0	28,668	0	0
5160010 - Compensated Ann Leave Payoff	3,848	0	0	0	0	0
5160020 - Compensated Admin Leave	3,187	0	0	2,734	0	0
5170000 - Compensated Sick Leave	24,310	0	0	24,783	0	0
5170010 - Compensated Sick Leave Payoff	19,855	0	0	0	0	0
5210000 - Fica Taxes	49,390	58,276	58,276	49,829	70,126	11,850
5220000 - Retirement Contributions	50,474	58,198	58,198	51,921	73,526	15,328
5221000 - Opeb Gasb 45	51,242	0	0	0	0	0
5230000 - Health Insurance	110,537	168,920	168,920	133,393	215,191	46,271
5231000 - Life Insurance	705	717	717	749	862	145
5232000 - Dental Insurance	3,219	3,892	3,892	3,114	4,472	580
5233000 - Lt Disability Insurance	986	1,257	1,257	1,002	1,513	256
5233100 - St Disability Insurance	1,822	1,676	1,676	1,851	2,015	339
5240000 - Workers' Compensation	21,695	25,418	25,418	21,651	34,175	8,757
Personal Services:	\$972,557	\$1,066,799	\$1,066,799	\$936,797	\$1,302,525	\$235,726
Operating Expenses:						
5314000 - Medical Svcs	128	2,200	2,200	246	2,200	0
5340000 - Other Contractual Services	5,211	5,745	5,745	5,037	8,945	3,200
5400000 - Travel And Per Diem	3,909	3,500	3,500	1,943	3,500	0
5410000 - Communications	3,338	7,767	7,767	4,345	8,772	1,005
5420000 - Freight & Postage Services	161	250	250	251	350	100
5430000 - Utility Services	10,747	13,500	13,500	8,233	13,500	0
5440000 - Rentals And Leases	1,803	1,700	1,700	1,593	2,000	300
5450000 - Insurance	8,367	10,300	10,300	10,300	8,614	-1,686
5460000 - Repair & Maintenance Svcs	31,965	148,550	148,552	94,577	88,552	-59,998
5462000 - Rep & Maint-automotive	1,146,817	1,203,500	1,203,500	1,096,481	900,644	-302,856
5462999 - Rep & Maint-Auto Contra Acct	-20,110	0	0	-18,860	0	0
5470000 - Printing And Binding	82	0	0	50	0	0
5490000 - Oth Current Chgs & Obligations	671	0	0	378	0	0
5490501 - OH-Workers' Compensation	2,295	3,881	3,881	3,881	5,525	1,644
5490502 - OH-Property & Liability Insurance	1,074	1,558	1,558	1,558	998	-560
5490503 - OH-Dental Insurance	1,084	719	719	719	918	199
5490504 - OH-Health Insurance	3,274	3,114	3,114	3,114	4,571	1,457
5490505 - OH-Life/AD&D, STD, LTD	1,172	2,032	2,032	2,032	1,393	-639
5511000 - Office Supplies	3,780	2,120	2,120	2,848	2,370	250
5520000 - Operating Supplies	8,716	5,752	5,752	2,588	7,212	1,460
5521000 - Gas & Oil	876,620	1,237,587	1,237,587	809,186	1,164,556	-73,031
5521999 - Gas & Oil Contra Acct	-25,637	0	0	-21,834	0	0
5524000 - Oper Supp-miscellaneous	423	500	500	1,301	2,950	2,450
5524500 - Cleaning Supplies	858	2,500	2,500	2,205	2,500	0
5525000 - Tools	11,222	9,197	9,197	8,525	1,625	-7,572
5525500 - Allowance	0	0	0	0	3,500	3,500

FUND 510 - FLEET INTERNAL SERVICE FUND

Expenditure Categories:	FY16 Actuals:	FY17 Adopted:	FY17 Revised:	FY17 YTD:	FY18 Tentative:	FY18 Tentative minus FY17 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540000 - Books,pubs,subs & Memberships	2,964	5,660	5,660	4,785	5,060	-600
5541000 - Registration Fees	550	900	900	908	950	50
5550000 - Training	6,875	22,540	22,540	11,396	22,540	0
5590000 - Depreciation	65,078	0	0	0	0	0
Operating Expenses:	\$2,153,437	\$2,695,072	\$2,695,074	\$2,037,787	\$2,263,745	-\$431,327
Capital Outlay:						
5640000 - Machinery & Equipment	0	24,999	24,999	23,459	0	-24,999
5640020 - Computer Hardware, Capital	0	0	0	0	11,300	11,300
5650000 - Construction In Progress	0	918,722	918,722	167,065	0	-918,722
5680010 - Computer Software, Capital	0	100,000	0	0	0	-100,000
Capital Outlay:	\$0	\$1,043,721	\$943,721	\$190,524	\$11,300	-\$1,032,421
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	17,366	15,162	15,162	15,162	17,362	2,200
Transfers Out:	\$17,366	\$15,162	\$15,162	\$15,162	\$17,362	\$2,200
Reserves - Operating:						
5990020 - Reserve For Contingency	0	80,846	0	0	0	-80,846
Reserves - Operating:	\$0	\$80,846	\$0	\$0	\$0	-\$80,846
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	3,969	0	0	0	-3,969
Reserves - Capital:	\$0	\$3,969	\$0	\$0	\$0	-\$3,969
TOTAL EXPENDITURES:	\$3,143,360	\$4,905,569	\$4,720,756	\$3,180,270	\$3,594,932	-\$1,310,637



OSCEOLA COUNTY
Office of Management & Budget
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(407) 742-1805

Sharon Chauharjasingh, OMB Director

TO: Honorable Chair and County Commissioners

THROUGH: Donald S. Fisher, County Manager
Beth A. Knight, Deputy County Manager
Donna L. Renberg, Assistant County Manager

FROM: Sharon Chauharjasingh, OMB Director

DATE: September 7, 2017

RE: Capital Improvement Plan (CIP) 2018-2022

Please find attached the proposed five-year Capital Improvement Plan. Due to limited funding in addition to current County commitments, County Administration reviewed the projects prepared by Departments. As a result only the projects based on identified needs and levels of service have been included.

In addition, the CIP includes projects in the first year that the Board has identified, such as Hoagland Boulevard Phases II and III, Simpson Road Phases II and III and Neptune Road Phases III and IV. As well as, the West 192 Autonomous Rapid Transit (ART) project, County Sidewalk Improvements and the Advanced Traffic Management Systems (ATMS) project.

Please find attached reports that separate the total project request by funding sources for the Board's consideration.

Fund 001-General Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Community Development</u>						
1400 - Community Development Projects						
Code Enforcement Vehicles - 1407	56,000	0	0	0	0	56,000
Development Review Vehicles - 1402	58,074	0	0	0	0	58,074
Parks Vehicles - 1413	26,557	0	0	0	0	26,557
Total: 1400 - Community Development Projects	140,631	0	0	0	0	140,631
Total: Community Development	140,631	0	0	0	0	140,631
<u>Public Safety</u>						
2100 - Public Safety Projects						
Animal Services Vehicle Replacement - 2107	98,400	68,224	70,953	73,791	76,743	388,111
Booking Control Room - 180012	0	724,000	0	0	0	724,000
Corrections Vehicle Replacement - 180014	124,000	0	0	0	0	124,000
Osceola County Jail Encapsulation Phase 2 - 180015	300,000	0	0	0	0	300,000
Security Cameras Phase 2 - 180013	153,584	0	0	0	0	153,584
Total: 2100 - Public Safety Projects	675,984	792,224	70,953	73,791	76,743	1,689,695
Total: Public Safety	675,984	792,224	70,953	73,791	76,743	1,689,695
<u>Public Works</u>						
4100 - Public Works Projects						
Facilities Maintenance New Vehicles - 18105	0	58,799	0	0	0	58,799
Facilities Management Vehicle Replacement - 18104	0	116,578	0	0	0	116,578
Fleet Vehicle Replacement - 4204	212,000	209,000	0	0	0	421,000
Jail - Domestic hot/cold water piping replacement - 180029	2,000,000	0	0	0	0	2,000,000
Jail - HVAC Chilled water and hot Water piping system replacement - 180028	0	3,400,000	0	0	0	3,400,000
Replacement Storage Tanks at Kissimmee Road and Bridge Facility - 16028	122,500	0	0	0	0	122,500
Upgrade to Fueling System - 15001	0	78,750	0	0	0	78,750
Total: 4100 - Public Works Projects	2,334,500	3,863,127	0	0	0	6,197,627
Total: Public Works	2,334,500	3,863,127	0	0	0	6,197,627
Total: 001	3,151,115	4,655,351	70,953	73,791	76,743	8,027,953

Fund 102-Transportation Trust Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Public Works</u>						
4100 - Public Works Projects						
Fleet Vehicle Replacement - 4204	90,000	90,000	0	0	0	180,000
Replacement Storage Tanks at Kissimmee Road and Bridge Facility - 16028	175,000	0	0	0	0	175,000
Road and Bridge Light Vehicles - 180098	0	144,524	0	0	0	144,524
Transportation Transit Vehicle - 180099	27,500	0	0	0	0	27,500
Upgrade to Fueling System - 15001	0	56,250	0	0	0	56,250
Total: 4100 - Public Works Projects	292,500	290,774	0	0	0	583,274
Total: Public Works	292,500	290,774	0	0	0	583,274
Total: 102	292,500	290,774	0	0	0	583,274

Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Community Development</u>						
1400 - Community Development Projects						
Oren Brown Park Improvements - 7217	105,000	100,000	150,000	625,000	0	980,000
Total: 1400 - Community Development Projects	105,000	100,000	150,000	625,000	0	980,000
Total: Community Development	105,000	100,000	150,000	625,000	0	980,000
<u>Public Works</u>						
4100 - Public Works Projects						
OHP Maintenance - 20x40 Metal Storage Shed - 180063	52,000	0	0	0	0	52,000
Total: 4100 - Public Works Projects	52,000	0	0	0	0	52,000
Total: Public Works	52,000	0	0	0	0	52,000
<u>Sports & Events Facilities</u>						
7500 - TDT Projects						
Access Control System - 17102	230,000	0	0	0	0	230,000
Concession Stand Upgrade & Signage - 7511	0	300,000	0	0	0	300,000
ECORASTER Flooring - 180034	0	25,000	0	0	0	25,000
OHP - Administrative Office/Box Office Renovations - 16061	631,000	0	0	0	0	631,000
OHP - Advertising Signage Replacements - 17106	0	0	0	50,000	0	50,000
OHP - Arena Lobby Floor - 17053	0	0	750,000	0	0	750,000
OHP - Bathrooms -Arena/Exhibition Building - 17052	0	0	775,000	1,725,000	0	2,500,000
OHP - Covered Walkway between Arena & Exhibition Building - 17055	0	0	0	0	1,200,000	1,200,000
OHP - Electrical Power Distribution (Arena, Hall, Parking Lots) - 16055	125,000	525,000	0	0	0	650,000
OHP - Escalators - 16065	0	0	0	2,000,000	0	2,000,000
OHP - Fall Protection System - 17103	100,000	0	0	0	0	100,000
OHP - Fencing - 7505	130,000	0	0	0	0	130,000
OHP - Gazebo - 180009	0	0	250,000	0	0	250,000
OHP - Heritage Club Kitchen (including exhaust and oven) - 17050	0	0	750,000	0	0	750,000
OHP - Improved Exterior Signage - 7507	700,000	400,000	400,000	400,000	400,000	2,300,000
OHP - Irrigation System Updates - 17108	0	0	0	50,000	0	50,000
OHP - KVLS Audio System - 180066	75,000	0	0	0	0	75,000
OHP - LED Scoreboard & Arena TV Broadcast System Phase II - 7555	0	0	255,000	0	0	255,000
OHP - Maintenance Workshop, Office and Storage Unit - 16059	0	2,000,000	0	0	0	2,000,000
OHP - Multipurpose Pavilion (West Lot) - 17100	2,000,000	0	0	0	0	2,000,000

OHP - Outdoor Concession Stand Truss System and Storage - 7519	40,000	0	0	0	0	40,000
OHP - Outdoor Lighting - 17012	0	0	150,000	0	0	150,000
OHP - Public Address System (Box Office, Bowl, General) - 17101	0	0	0	0	100,000	100,000
OHP - Site Drainage and Paving - 7548	0	250,000	250,000	500,000	0	1,000,000
OHP - Spotlight Replacements - 17107	0	0	0	50,000	0	50,000
OHP - Wall panels/Air Wall/Acoustical Panels - 17104	0	0	0	100,000	0	100,000
Osceola Arts Site Improvements - 18004	250,000	0	0	0	0	250,000
Pave Existing Show Ring - 7535	0	0	0	300,000	0	300,000
Softball Complex - Toro Reelmaster - 180092	49,000	0	0	0	0	49,000
South Concourse Expansion - 180035	0	0	0	0	2,000,000	2,000,000
Stadium - Picnic Cover - 180093	75,000	0	0	0	0	75,000
Total: 7500 - TDT Projects	4,405,000	3,500,000	3,580,000	5,175,000	3,700,000	20,360,000
Total: Sports & Events Facilities	4,405,000	3,500,000	3,580,000	5,175,000	3,700,000	20,360,000
Total: 104	4,562,000	3,600,000	3,730,000	5,800,000	3,700,000	21,392,000

Fund 115-Court Facilities Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Court Administration</u>						
1500 - Court Projects						
Court Facility Wayfinding - 18201	73,220	20,259	0	0	0	93,479
Total: 1500 - Court Projects	73,220	20,259	0	0	0	93,479
Total: Court Administration	73,220	20,259	0	0	0	93,479
<u>Public Works</u>						
4100 - Public Works Projects						
Admin Bldg and Courthouse Renovations - 16035	0	0	6,850,000	0	0	6,850,000
Clerk of Court Evidence Vault Modifications and changes - 180075	70,000	0	0	0	0	70,000
Total: 4100 - Public Works Projects	70,000	0	6,850,000	0	0	6,920,000
Total: Public Works	70,000	0	6,850,000	0	0	6,920,000
Total: 115	143,220	20,259	6,850,000	0	0	7,013,479

Fund 123-TDT Ref & Imp 2012 Project

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Sports & Events Facilities</u>						
7500 - TDT Projects						
OHP - Remodel Suites and Furniture (Arena) - 7546	0	0	0	0	80,000	80,000
OHP - Rodeo Penning (Back Chutes) - 7542	20,000	0	0	0	0	20,000
Total: 7500 - TDT Projects	20,000	0	0	0	80,000	100,000
Total: Sports & Events Facilities	20,000	0	0	0	80,000	100,000
Total: 123	20,000	0	0	0	80,000	100,000

Fund 125-Environmental Land Maintenance

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Community Development</u>						
1400 - Community Development Projects						
Cherokee Point Conservation Area - 1417	45,000	0	0	0	0	45,000
Tupperware Island Conservation Area (Candella Island) - 1403	200,000	0	0	0	0	200,000
Total: 1400 - Community Development Projects	245,000	0	0	0	0	245,000
Total: Community Development	245,000	0	0	0	0	245,000
Total: 125	245,000	0	0	0	0	245,000

Fund 141-Boating Improvement Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Public Works</u>						
4100 - Public Works Projects						
Lake Marian Boat Ramp - 1405	0	110,800	0	0	0	110,800
Mac Overstreet Boat Ramp - 17010	0	247,786	247,786	544,680	606,365	1,646,617
Overstreet Landing - 7273	0	39,100	0	0	0	39,100
Total: 4100 - Public Works Projects	0	397,686	247,786	544,680	606,365	1,796,517
Total: Public Works	0	397,686	247,786	544,680	606,365	1,796,517
Total: 141	0	397,686	247,786	544,680	606,365	1,796,517

Fund 142 - Mobility Fee East Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
Public Works						
4300 - Transportation Projects						
Advanced Traffic Management System (ATMS) - 4307	0	345,000	115,000	115,000	115,000	690,000
American Disabilities Act (ADA) Sidewalk Upgrade - 4201	0	400,000	150,000	150,000	150,000	850,000
Boggy Creek Road at Rustic Drive Add Right Turn Lane - 180025	0	240,000	0	0	0	240,000
Buenaventura Blvd Widening Safety & Operational Improvements - 4308	0	0	0	0	2,000,000	2,000,000
Canoe Creek Road - 4395	0	0	3,238,300	0	61,297,900	64,536,200
County Sidewalks/Trails - 4655	0	271,000	83,000	85,000	85,000	524,000
Fortune Road Extension - 4364	0	620,100	8,061,300	0	0	8,681,400
Hickory Tree Road - 15017	0	3,031,600	10,271,923	39,410,800	0	52,714,323
Narcoossee Road at Thompkins - 180023	0	440,000	0	0	0	440,000
Neptune Road Phase III - 4330	390,000	1,260,000	22,800,000	0	0	24,450,000
Neptune Road Phase IV - 4314	421,926	0	3,600,000	0	0	4,021,926
Old Canoe Creek Road - 4375	0	0	0	1,466,900	36,012,262	37,479,162
Simpson & Fortune Intersection - 15041	0	0	0	75,000	542,360	617,360
Simpson Road Phase I fka Boggy Creek Phase I - 7011	0	0	0	200,000	0	200,000
Simpson Road Phase II fka Boggy Creek Phase II - 3019	680,000	945,000	10,455,000	13,500,000	0	25,580,000
Simpson Road Phase III fka Boggy Creek Phase III - 3677	470,000	630,000	2,200,000	9,300,000	0	12,600,000
Story Road and Hunting Lodge Drive - 15039	0	0	0	6,670,000	0	6,670,000
Total: 4300 - Transportation Projects	1,961,926	8,182,700	60,974,523	70,972,700	100,202,522	242,294,371
Total: Public Works	1,961,926	8,182,700	60,974,523	70,972,700	100,202,522	242,294,371
Total: 142	1,961,926	8,182,700	60,974,523	70,972,700	100,202,522	242,294,371

Fund 143 - Mobility Fee West Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
Public Works						
4300 - Transportation Projects						
Advanced Traffic Management System (ATMS) - 4307	230,000	230,000	230,000	230,000	230,000	1,150,000
American Disabilities Act (ADA) Sidewalk Upgrade - 4201	150,000	150,000	150,000	150,000	150,000	750,000
Carroll St - JYP to Michigan - 4316	0	7,591,000	0	7,326,150	0	14,917,150
Celebration Place at Celebration Place - 17017	0	0	0	275,000	0	275,000
County Sidewalks/Trails - 4655	34,000	588,000	239,000	515,000	445,000	1,821,000
Donegan Ave at Smith Street Mast Arm Signal - 180016	35,000	405,000	0	0	0	440,000
Doverplum Road at San Remo Rd Intersection Improvements - 180020	35,000	405,000	0	0	0	440,000
Hoagland Blvd Ph 2 - 4309	0	22,364,058	0	0	0	22,364,058
Hoagland Blvd Phase 3 - 4332	0	6,340,574	0	0	0	6,340,574
Marigold Ave at Peabody Rd South Intersection Improvements - 180017	65,000	605,000	0	0	0	670,000
Marigold Ave at San Lorenzo Rd Intersection Improvements - 180018	65,000	605,000	0	0	0	670,000
Neptune Middle School Sidewalk - 15035	0	40,000	0	0	0	40,000
Neptune Road Phase II - 4331	1,110,000	1,700,000	39,900,000	0	0	42,710,000
Neptune Road Phase III - 4330	0	140,000	2,000,000	0	0	2,140,000
Old Lake Wilson Road Phase 2 - 3862	0	50,000	3,858,400	0	0	3,908,400
Old Pleasant Hill Road Extension - 16078	0	50,000	1,237,040	0	0	1,287,040
Old Vineland Road Improvements - 4343	0	575,000	20,158,146	0	0	20,733,146
Osceola Parkway Median - 180077	60,000	350,000	0	0	0	410,000
Osceola Parkway West Phase 1 (EB) - 16016	0	1,067,240	0	0	0	1,067,240
Osceola Parkway West Phase 2 (EB) - 16072	0	96,710	607,230	0	0	703,940
Osceola Parkway West Phase 3 (WB) - 16073	0	96,710	607,230	0	0	703,940
Osceola Parkway West Phase 4 (WB) - 16074	0	122,660	944,580	0	0	1,067,240
Pleasant Hill Rd @ Windmill Point - 17019	35,000	327,500	0	0	0	362,500
Poinciana Blvd at Octavia Blvd Mast Arm Signal - 180021	35,000	405,000	0	0	0	440,000
Poinciana Blvd at Reaves Rd Intersection Improvements - 180019	50,000	505,000	0	0	0	555,000
Poinciana Blvd Phase IVA - 4016	0	0	8,000,000	10,205,580	0	18,205,580
Poinciana Blvd Phase IVB - 15031	0	8,000,000	7,731,500	0	0	15,731,500
Reaves Rd Ph 1 - 4176	0	0	1,240,200	16,122,600	0	17,362,800
Simpson Rd at Royal Palm Dr - 4313	465,850	0	0	0	0	465,850
Simpson Road at Eagle Bay Mast Arm Signal - 180022	35,000	405,000	0	0	0	440,000
Simpson Road Phase III fka Boggy Creek Phase III - 3677	350,000	470,000	1,600,000	6,500,000	0	8,920,000
Sinclair Road - 4383	0	500,000	250,000	18,309,200	0	19,059,200

Thacker Ave @ Loop E-W - 4315	35,000	373,000	0	0	0	408,000
Thacker Avenue Extension - 15013	0	65,000	7,716,800	0	0	7,781,800
Total: 4300 - Transportation Projects	2,789,850	54,622,452	96,470,126	59,633,530	825,000	214,340,958
Total: Public Works	2,789,850	54,622,452	96,470,126	59,633,530	825,000	214,340,958
Total: 143	2,789,850	54,622,452	96,470,126	59,633,530	825,000	214,340,958

Fund 148-Building Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Community Development</u>						
1400 - Community Development Projects						
Replacement Vehicles for Building Office - 1408	205,212	0	0	0	0	205,212
Total: 1400 - Community Development Projects	205,212	0	0	0	0	205,212
Total: Community Development	205,212	0	0	0	0	205,212
<u>Public Works</u>						
4100 - Public Works Projects						
Replacement Storage Tanks at Kissimmee Road and Bridge Facility - 16028	52,500	0	0	0	0	52,500
Upgrade to Fueling System - 15001	0	22,500	0	0	0	22,500
Total: 4100 - Public Works Projects	52,500	22,500	0	0	0	75,000
Total: Public Works	52,500	22,500	0	0	0	75,000
Total: 148	257,712	22,500	0	0	0	280,212

Fund 150-West 192 Development Authority

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Strategic Initiatives</u>						
1403 - West 192						
Gateways - 180044	0	2,500,000	0	0	0	2,500,000
Wayfinding - 180043	500,000	0	0	0	0	500,000
Total: 1403 - West 192	500,000	2,500,000	0	0	0	3,000,000
9231 - W192 Redevelopment						
W192 MSBU/W192 Development Authority - 18100	15,000	0	0	0	0	15,000
Total: 9231 - W192 Redevelopment	15,000	0	0	0	0	15,000
Total: Strategic Initiatives	515,000	2,500,000	0	0	0	3,015,000
Total: 150	515,000	2,500,000	0	0	0	3,015,000

Fund 154-Constitutional Gas Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Public Works</u>						
4100 - Public Works Projects						
Fleet Vehicle Replacement - 4204	1,200,000	2,165,000	1,737,000	875,000	998,000	6,975,000
Total: 4100 - Public Works Projects	1,200,000	2,165,000	1,737,000	875,000	998,000	6,975,000
Total: Public Works	1,200,000	2,165,000	1,737,000	875,000	998,000	6,975,000
Total: 154	1,200,000	2,165,000	1,737,000	875,000	998,000	6,975,000

Fund 155-West 192 MSBU Phase I

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Public Works</u>						
4100 - Public Works Projects						
Fleet Vehicle Replacement - 4204	15,000	0	0	0	0	15,000
Total: 4100 - Public Works Projects	15,000	0	0	0	0	15,000
Total: Public Works	15,000	0	0	0	0	15,000
<u>Strategic Initiatives</u>						
9231 - W192 Redevelopment						
W192 MSBU/W192 Development Authority - 18100	15,000	0	0	0	0	15,000
Total: 9231 - W192 Redevelopment	15,000	0	0	0	0	15,000
Total: Strategic Initiatives	15,000	0	0	0	0	15,000
Total: 155	30,000	0	0	0	0	30,000

Fund 156-Federal And State Grants Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Economic Development</u>						
1402 - East 192 CRA						
Landscape E192 - 180041	500,000	512,061	0	0	0	1,012,061
Total: 1402 - East 192 CRA	500,000	512,061	0	0	0	1,012,061
Total: Economic Development	500,000	512,061	0	0	0	1,012,061
<u>Public Works</u>						
4300 - Transportation Projects						
ATMS Phase 4 - 16076	226,435	2,264,350	0	0	0	2,490,785
Boggy Creek Sidewalk - 4325	95,912	0	0	0	0	95,912
County Sidewalks/Trails - 4655	142,280	114,800	158,600	246,240	0	661,920
East Lake Elementary SRTS Sidewalk - 180027	0	0	250,000	0	0	250,000
Fortune Lakeshore Multi-Use Trail - 4104	0	0	2,750,000	0	0	2,750,000
Hoagland Blvd Ph 2 - 4309	17,107,455	8,500,000	0	0	0	25,607,455
Hoagland Blvd Phase 3 - 4332	6,225,545	0	0	0	0	6,225,545
International Drive Sidewalk - 180026	0	0	450,000	0	0	450,000
Lakeshore to Neptune Bike/Pedestrian Path - 15032	0	478,000	0	0	0	478,000
Pleasant Hill at Eagle Lake Signal - 4342	0	0	385,000	0	0	385,000
Poinciana Blvd at Siesta Lago Mast Arm Signal - 4349	210,000	0	0	0	0	210,000
Simpson Road Phase I fka Boggy Creek Phase I - 7011	0	0	0	0	13,000,000	13,000,000
W192 ART - 17063	1,500,000	0	0	20,000,000	20,000,000	41,500,000
Total: 4300 - Transportation Projects	25,507,627	11,357,150	3,993,600	20,246,240	33,000,000	94,104,617
Total: Public Works	25,507,627	11,357,150	3,993,600	20,246,240	33,000,000	94,104,617
<u>Strategic Initiatives</u>						
9231 - W192 Redevelopment						
Landscape W192 - 180042	2,000,000	0	0	0	0	2,000,000
Total: 9231 - W192 Redevelopment	2,000,000	0	0	0	0	2,000,000
Total: Strategic Initiatives	2,000,000	0	0	0	0	2,000,000
Total: 156	28,007,627	11,869,211	3,993,600	20,246,240	33,000,000	97,116,678

Fund 158-Intergovernmental Radio Communications

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Public Works</u>						
4100 - Public Works Projects						
Communication Tower Site "A" - Generator Replacement - 180062	30,000	0	0	0	0	30,000
Total: 4100 - Public Works Projects	30,000	0	0	0	0	30,000
Total: Public Works	30,000	0	0	0	0	30,000
Total: 158	30,000	0	0	0	0	30,000

Fund 168-Section 8 Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Human Services</u>						
6113 - Section 8 Housing						
Human Services Vehicles - 18103	56,000	0	0	0	0	56,000
Total: 6113 - Section 8 Housing	56,000	0	0	0	0	56,000
Total: Human Services	56,000	0	0	0	0	56,000
Total: 168	56,000	0	0	0	0	56,000

Fund 177-Fire Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Public Safety</u>						
2100 - Public Safety Projects						
Reunion Area Fire Station - 2164	2,661,749	0	0	0	0	2,661,749
Total: 2100 - Public Safety Projects	2,661,749	0	0	0	0	2,661,749
Total: Public Safety	2,661,749	0	0	0	0	2,661,749
Total: 177	2,661,749	0	0	0	0	2,661,749

Fund 178-Parks Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Parks</u>						
7200 - Parks Projects						
65th Infantry Veterans Park - 180008	160,000	0	0	0	0	160,000
Dog Park in BVL - 16091	150,000	0	0	0	0	150,000
HANOVER LAKES PROJECT - 7005	125,000	125,000	125,000	125,000	0	500,000
Holopaw Conservation Area - 17008	26,000	0	0	0	0	26,000
Kenansville Community Center Playground - 180003	25,000	0	0	0	0	25,000
Park Property Purchase - 180090	0	3,070,000	0	3,070,000	3,070,000	9,210,000
Parks Service Center - 180007	33,000	0	0	0	0	33,000
Southport Regional Park - 18011	40,000	0	0	0	0	40,000
Total: 7200 - Parks Projects	559,000	3,195,000	125,000	3,195,000	3,070,000	10,144,000
Total: Parks	559,000	3,195,000	125,000	3,195,000	3,070,000	10,144,000
Total: 178	559,000	3,195,000	125,000	3,195,000	3,070,000	10,144,000

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Constitutionals</u>						
9100 - Constitutionals Projects						
Mobile Command Center - 18101	0	600,000	0	0	0	600,000
S.O. New Vehicle Purchases - 9195	0	630,000	0	0	0	630,000
S.O. Vehicle Replacement - 3398	1,950,000	2,405,000	2,475,000	2,400,000	2,491,000	11,721,000
SO - Command Center West - 2033	0	17,044,280	0	0	0	17,044,280
SO - Training Facility & Shooting Range - 2032	1,167,252	4,226,915	0	0	0	5,394,167
Total: 9100 - Constitutionals Projects	3,117,252	24,906,195	2,475,000	2,400,000	2,491,000	35,389,447
Total: Constitutionals	3,117,252	24,906,195	2,475,000	2,400,000	2,491,000	35,389,447
<u>Public Works</u>						
3800 - Stormwater Projects						
Culvert Upgrades - 3802	400,000	400,000	400,000	400,000	400,000	2,000,000
Diversion Wall (FAMRC) - 4116	0	0	2,100,000	2,000,000	0	4,100,000
Fanny Bass Slough Stormwater Improvements - 3810	0	1,420,000	1,094,600	1,358,000	9,567,155	13,439,755
Fennel Slough Attenuation & Treatment Pond - 17023	0	1,400,000	752,000	2,645,000	0	4,797,000
Kempfer Road Culvert Replacement - 17028	0	1,086,426	0	0	0	1,086,426
Mill Slough Bank Stabilization - 16013	0	225,000	0	0	0	225,000
Nolte Road Drainage to WPA Ditch - 180070	0	580,000	0	0	0	580,000
Old Canoe Creek Rd Culvert Crossing for WPA Canal - 180076	0	950,000	0	0	0	950,000
Old Lake Wilson Road/Davenport - 180072	0	151,000	2,000,000	0	0	2,151,000
Pleasant Hill Road Bridge crossing at Reedy Creek - 180078	0	40,000	0	0	0	40,000
Seven Dwarfs Lane Drainage Improvements - 180068	0	200,000	0	0	0	200,000
Shingle Creek Basin Stormwater Improvements - 3842	0	100,000	0	0	0	100,000
Stormwater Project Preliminary Engineering - 15012	0	110,000	200,000	200,000	0	510,000
Subdivision Ponds - 3805	0	350,000	350,000	350,000	350,000	1,400,000
Total: 3800 - Stormwater Projects	400,000	7,012,426	6,896,600	6,953,000	10,317,155	31,579,181
4100 - Public Works Projects						
Admin Bldg and Courthouse Renovations - 16035	0	0	9,150,000	0	0	9,150,000
Bridge Rehabilitation - 4359	300,000	300,000	300,000	300,000	300,000	1,500,000
Bridge Safety Features - 4322	140,000	140,000	140,000	140,000	140,000	700,000
Bridge Scour Countermeasures - 17029	191,215	256,696	0	0	0	447,911
Concrete Road Replacement - 4306	324,567	284,116	0	0	0	608,683
Henry Partin Road (btwn Cross Prairie Parkway & Macy Island Rd) - 180065	0	2,738,000	0	0	0	2,738,000

Lake Lizzie Roadway and Drainage Improvements - 17026	0	500,000	0	0	0	500,000
Misc Real Property Acq & Appraisals - 3237	50,000	0	0	0	0	50,000
Partin Settlement Road (btwn Neptune rd & US Hwy 192) - 180067	0	4,023,600	0	0	0	4,023,600
Pavement Management System - 4396	250,000	0	0	250,000	0	500,000
Pennywash Bridge - 180073	0	5,800,000	0	0	0	5,800,000
Total: 4100 - Public Works Projects	1,255,782	14,042,412	9,590,000	690,000	440,000	26,018,194
4300 - Transportation Projects						
Boggy Terrace Dr - 17024	0	1,000,000	0	0	0	1,000,000
Hickory Tree Rd Safety Upgrade - 4328	0	0	2,772,000	0	0	2,772,000
Intersection Safety & Efficiency Projects (TSM) - 3480	200,000	200,000	200,000	200,000	0	800,000
Partin Settlement Road at Remington Blvd. - 17018	447,500	0	0	0	0	447,500
Traffic Control Equipment - 3780	235,000	235,000	235,000	145,000	145,000	995,000
Traffic Signal Replacement Mast Arm Upgrades - 4352	600,000	600,000	780,000	780,000	0	2,760,000
Total: 4300 - Transportation Projects	1,482,500	2,035,000	3,987,000	1,125,000	145,000	8,774,500
Total: Public Works	3,138,282	23,089,838	20,473,600	8,768,000	10,902,155	66,371,875
Total: 306	6,255,534	47,996,033	22,948,600	11,168,000	13,393,155	101,761,322

Fund 315-Gen Cap Outlay Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Public Works</u>						
4300 - Transportation Projects						
W192 ART - 17063	0	0	0	7,000,000	7,000,000	14,000,000
Total: 4300 - Transportation Projects	0	0	0	7,000,000	7,000,000	14,000,000
Total: Public Works	0	0	0	7,000,000	7,000,000	14,000,000
Total: 315	0	0	0	7,000,000	7,000,000	14,000,000

Fund 328 - Special Purpose Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Public Safety</u>						
2100 - Public Safety Projects						
Motorola Radio Replacements - Countywide - 180081	7,800,000	0	0	0	0	7,800,000
Total: 2100 - Public Safety Projects	7,800,000	0	0	0	0	7,800,000
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Total: Public Safety	7,800,000	0	0	0	0	7,800,000
<u>Public Works</u>						
4300 - Transportation Projects						
Carroll St - JYP to Michigan - 4316	0	6,700,000	109,000	0	0	6,809,000
Total: 4300 - Transportation Projects	0	6,700,000	109,000	0	0	6,809,000
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Total: Public Works	0	6,700,000	109,000	0	0	6,809,000
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Total: 328	7,800,000	6,700,000	109,000	0	0	14,609,000

Fund 331-Countywide Fire Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Public Safety</u>						
2100 - Public Safety Projects						
Campbell City Fire Station - 16006	0	0	1,169,859	5,839,934	0	7,009,793
Fire Rescue & EMS Training Facility - 2201	1,655,820	0	0	0	0	1,655,820
Fire Station 52 - Pine Grove (Replacement Station) - 2232	0	1,124,864	5,615,321	0	0	6,740,185
Fire Station 63 - Shady Lane (Replacement) - 2233	0	5,399,347	0	0	0	5,399,347
Fire/EMS Equipment - 2700	3,588,999	2,569,763	2,470,592	1,658,108	1,133,244	11,420,706
Lindfields Fire Station (Replacement) - 180082	0	0	0	1,216,653	6,073,531	7,290,184
Narcoossee Area Fire Station - 2002	0	0	0	0	1,265,319	1,265,319
Reunion Area Fire Station - 2164	2,097,291	0	0	0	0	2,097,291
Self Contained Breathing Apparatus (SCBA) Replacement - 15056	0	1,106,070	0	0	0	1,106,070
Total: 2100 - Public Safety Projects	7,342,110	10,200,044	9,255,772	8,714,695	8,472,094	43,984,715
Total: Public Safety	7,342,110	10,200,044	9,255,772	8,714,695	8,472,094	43,984,715
<u>Public Works</u>						
4100 - Public Works Projects						
Upgrade to Fueling System - 15001	0	56,250	0	0	0	56,250
Total: 4100 - Public Works Projects	0	56,250	0	0	0	56,250
Total: Public Works	0	56,250	0	0	0	56,250
Total: 331	7,342,110	10,256,294	9,255,772	8,714,695	8,472,094	44,040,965

Fund 401-Solid Waste Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Public Works</u>						
4100 - Public Works Projects						
Fleet Vehicle Replacement - 4204	170,000	10,000	0	0	0	180,000
Upgrade to Fueling System - 15001	0	11,250	0	0	0	11,250
Total: 4100 - Public Works Projects	170,000	21,250	0	0	0	191,250
Total: Public Works	170,000	21,250	0	0	0	191,250
Total: 401	170,000	21,250	0	0	0	191,250

Fund 407-Osceola Parkway

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<u>Public Works</u>						
4100 - Public Works Projects						
Fleet Vehicle Replacement - 4204	15,000	0	0	0	0	15,000
Total: 4100 - Public Works Projects	15,000	0	0	0	0	15,000
Total: Public Works	15,000	0	0	0	0	15,000
<u>Strategic Initiatives</u>						
4124 - Osceola Parkway Oper & Maint						
Fiber Optic Installation - 180045	4,324,596	0	0	0	0	4,324,596
Total: 4124 - Osceola Parkway Oper & Maint	4,324,596	0	0	0	0	4,324,596
Total: Strategic Initiatives	4,324,596	0	0	0	0	4,324,596
Total: 407	4,339,596	0	0	0	0	4,339,596

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	2018/22
Report Grand Total:	72,389,939	156,494,510	206,512,360	188,223,636	171,423,879	795,044,324



OSCEOLA COUNTY
Office of Management & Budget
1 Courthouse Square, Suite 2100
Kissimmee, FL 34741
(407) 742-1805

Sharon Chauharjasingh, OMB Director

TO: Honorable Chair and County Commissioners

THROUGH: Donald S. Fisher, County Manager
Beth A. Knight, Deputy County Manager
Donna L. Renberg, Assistant County Manager

FROM: Sharon Chauharjasingh, OMB Director

DATE: September 7, 2017

RE: Proposed FY18 Holiday Schedule

Pursuant to Osceola County Policies and Procedures, the County has consistently approved ten (10) holidays and one (1) floating day each year since 2003. The purpose of the Floating Holiday is to give employees a choice on what additional holiday they wish to celebrate, whether it is a religious day or personal day.

The attached displays the proposed 2018 Fiscal Year schedule. Staff has also attached the 2018 Holiday Schedules for the Ninth Judicial Circuit, United States Federal Government and Florida Statutes for the State-recognized holidays. Staff respectfully requests the Board's consideration.



FY18 Holiday Schedule

HOLIDAY:	DATE:	
Veteran's Day	Friday,	November 10, 2017
Thanksgiving Day	Thursday,	November 23, 2017
Day after Thanksgiving	Friday,	November 24, 2017
Christmas Day	Monday,	December 25, 2017
Christmas	Tuesday,	December 26, 2017
New Year's Day	Monday,	January 1, 2018
Martin Luther King's Day	Monday,	January 15, 2018
Memorial Day	Monday,	May 28, 2018
Independence Day	Wednesday,	July 4, 2018
Labor Day	Monday,	September 3, 2018
* Floating Holiday		

Ninth Circuit 2018 Holiday Schedule

The following court closing dates will be observed in 2018:

New Year's Day – Monday, January 1, 2018

Martin Luther King Jr. Birthday - Monday, January 15, 2018

Good Friday – Friday, March 30, 2018

Memorial Day - Monday, May 28, 2018

Independence Day - Wednesday, July 4, 2018

Labor Day - Monday, September 3, 2018

Rosh Hashanah - Monday, September 10, 2018

Yom Kippur – Wednesday, September 19, 2018

Veteran's Day (observed) – Monday, November 12, 2018

Thanksgiving Day - Thursday, November 22, 2018

Friday after Thanksgiving - Friday, November 23, 2018

Christmas Eve – Monday, December 24, 2018

Christmas Day - Tuesday, December 25, 2018

Court Observances of Special Circumstances:

1. Upon their request no trials or hearings will be scheduled which involve parties or attorneys wishing to observe their religious holidays.
2. Upon the request of any attorney planning to attend the Florida Bar convention no trials or hearings involving the attorney will be scheduled during the convention.

U.S. OFFICE OF PERSONNEL MANAGEMENT

**SNOW & DISMISSAL PROCEDURES FEDERAL HOLIDAYS
2018****2018 Holiday Schedule**

Date	Holiday
Monday, January 1	New Year's Day
Monday, January 15	Birthday of Martin Luther King, Jr.
Monday, February 19*	Washington's Birthday
Monday, May 28	Memorial Day
Wednesday, July 4	Independence Day
Monday, September 3	Labor Day
Monday, October 8	Columbus Day
Monday, November 12**	Veterans Day
Thursday, November 22	Thanksgiving Day
Tuesday, December 25	Christmas Day

*This holiday is designated as "Washington's Birthday" in section 6103(a) of title 5 of the United States Code, which is the law that specifies holidays for Federal employees. Though other institutions such as state and local governments and private businesses may use other names, it is our policy to always refer to holidays by the names designated in the law.

**November 11, 2018 (the legal public holiday for Veterans Day), falls on a Sunday. For most Federal employees, Monday, November 12, will be treated as a holiday for pay and leave purposes. (See section 3(a) of Executive order 11582, February 11, 1971.)

Select Year:

The 2017 Florida Statutes

[Title X](#)[Chapter 110](#)[View Entire Chapter](#)

PUBLIC OFFICERS, EMPLOYEES, AND RECORDS STATE EMPLOYMENT

110.117 Paid holidays.—

(1) The following holidays shall be paid holidays observed by all state branches and agencies:

- (a) New Year's Day.
- (b) Birthday of Martin Luther King, Jr., third Monday in January.
- (c) Memorial Day.
- (d) Independence Day.
- (e) Labor Day.
- (f) Veterans' Day, November 11.
- (g) Thanksgiving Day.
- (h) Friday after Thanksgiving.
- (i) Christmas Day.

(j) If any of these holidays falls on Saturday, the preceding Friday shall be observed as a holiday. If any of these holidays falls on Sunday, the following Monday shall be observed as a holiday.

(2) The Governor may declare, when appropriate, a state day of mourning in observance of the death of a person in recognition of service rendered to the state or nation.

(3) Each full-time employee is entitled to one personal holiday each year. Each part-time employee is entitled to a personal holiday each year which shall be calculated proportionately to the personal holiday allowed to a full-time employee. Such personal holiday shall be credited to eligible employees on July 1 of each year to be taken prior to June 30 of the following year. Members of the teaching and research faculty of the State University System and administrative and professional positions exempted under s. [110.205\(2\)\(d\)](#) are not eligible for this benefit.

History.—s. 20, ch. 79-190; s. 1, ch. 80-331; s. 1, ch. 88-63; s. 16, ch. 92-279; s. 55, ch. 92-326; s. 8, ch. 94-113; s. 5, ch. 96-399.

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